



**United Nations**

**Voluntary funds administered  
by the United Nations  
High Commissioner for Refugees**

**Audited financial statements for the year ended  
31 December 1992 and Report of the Board of Auditors**

**General Assembly  
Official Records • Forty-eighth Session  
Supplement No. 5E (A/48/5/Add.5)**

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#### NOTE

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[22 July 1993]

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LETTERS OF TRANSMITTAL

26 February 1993

Sir,

Pursuant to the Financial Rules for Voluntary Funds administered by my office, I have the honour to submit the accounts for the year 1992, certified as correct and approved in accordance with paragraph 11.4 of these Rules.

Accept, Sir, the assurances of my highest consideration.

(Signed) Sadako OGATA

The Chairman of the Board of Auditors  
United Nations  
New York, N.Y.

29 June 1993

Sir,

I have the honour to transmit to you the financial statements of the voluntary funds administered by the United Nations High Commissioner for Refugees for the financial period ended 31 December 1992, which were submitted by the High Commissioner. These statements have been examined and include the audit opinion of the Board of Auditors.

In addition, I have the honour to present the report of the Board of Auditors with respect to the above accounts.

Accept, Sir, the assurances of my highest consideration.

(Signed) Osei Tutu PREMPEH  
Auditor-General of Ghana  
and Chairman  
United Nations Board of Auditors

The President of the General Assembly  
of the United Nations  
New York, N.Y.

## I. REPORT OF THE BOARD OF AUDITORS

### Introduction

1. In accordance with paragraph 22 of the statute of the Office of the United Nations High Commissioner for Refugees (UNHCR), the Board of Auditors has audited the accounts of the voluntary funds administered by the United Nations High Commissioner for Refugees for the year ended 31 December 1992.
2. The audit was conducted in accordance with article XII of the Financial Regulations of the United Nations and the annex thereto and with the Common Auditing Standards adopted by the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency.
3. The audit was conducted primarily to enable the Board to form an opinion as to whether the expenditures recorded in 1992 had been incurred for the purposes approved by the governing bodies; whether income and expenditures were properly classified and recorded in accordance with the Financial Regulations; and whether the financial statements of UNHCR presented fairly the position at 31 December 1992. The audit included a general review of financial systems, a review of internal controls, and such examination of accounting records, and other relevant documents, as we considered necessary to form an opinion on the financial statements.
4. In addition, we reviewed a number of aspects of the management of UNHCR and its use of resources. In particular, the Board continued its practice, as endorsed by the General Assembly in its resolution A/47/211 of 23 December 1992, of carrying out horizontal studies across all the organizations it audits. The topics selected for review in 1992 were procurement and the management of electronic data-processing systems. In addition, the Board carried out an assessment of project management and project implementation by selected implementing partners.
5. The audit was carried out at UNHCR headquarters at Geneva and at the following selected field offices: regional offices in Costa Rica, Mexico and Zaire; branch offices in Côte d'Ivoire, Guinea, the Sudan, Thailand and Viet Nam; the Working Group in Ho Chi Minh City, Viet Nam; and Office of the Chargé de Mission in Cyprus, Honduras, the Islamic Republic of Iran, Nicaragua and Pakistan.
6. The report includes all the audit findings arising from our examination which the Board considers significant. These were communicated to the High Commissioner and her staff and, where appropriate, their views are reflected in the present report. In accordance with normal audit practice, our staff also raised some less significant matters not included in the present report. None of these matters affected our audit opinion on the financial statements for 1992.
7. The report is divided into two parts, covering the audit of financial statements and management issues, respectively.

#### Follow-up of actions taken on previous audit recommendations

8. In paragraph 15 of General Assembly resolution A/47/211, the Board of Auditors was requested to evaluate the extent of compliance with its recommendations. The Board evaluated the actions taken to implement previous audit recommendations made in its report for the year 1991 <sup>1/</sup> and noted that the Administration has implemented or initiated actions to implement several of these recommendations (see the annex to the present report). Nevertheless, certain audit recommendations raised in previous years have not yet been fully implemented and these are discussed in the appropriate sections of the present report.

#### Summary of recommendations

9. The Board recommends that the following actions, presented in order of priority, should be taken:

- (a) (i) The Administration should review its procedures to improve the effectiveness of its internal controls on cash resources;
- (ii) The UNHCR Section of the Internal Audit Division should have as one of its audit priorities next year the strengthening of internal controls on cash resources in field offices (see paras. 70, 75 and 79);
- (b) The Branch Office in Costa Rica should immediately review its internal control system on cash resources, including a full examination of payments made without appropriate supporting documents and of cheques honoured and paid by banks without the required signatures (see para. 81);
- (c) The formulation of tripartite agreements where appropriate and related sub-agreements should continue vigorously to be pursued by UNHCR. Meanwhile, amendments should be made to existing agreements with implementing partners and executing agencies to include provisions on fund accountability and adequate audit coverage (see paras. 99 and 100);
- (d) The administrative lapses and lack of coordination that have caused delays in the implementation of projects should be assessed and remedial actions undertaken (see para. 94);
- (e) UNHCR should review its system of allocating funds to projects to ensure a more efficient and effective distribution of resources. The Administration should continue with its review and cancellation of long outstanding unliquidated obligations, including those raised against contributions in kind amounting to \$33.8 million at 31 December 1992 (see para. 37);

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<sup>1/</sup> Official Records of the General Assembly, Forty-seventh Session, Supplement No. 5 E (A/47/5/Add.5), sect. I.

(f) UNHCR field offices should institute measures that would lead to more economic and efficient utilization of resources by the implementing partners and executing organizations through proper monitoring and more frequent visits to refugee camps and other areas of operations (see para. 102);

(g) UNHCR should continue to develop its plan and strategy for the computerization of its financial and personnel management systems in a more comprehensive and integrated form. Close coordination with the United Nations Integrated Management Information Systems Committee would be useful in order to benefit from its experiences and to adopt systems already developed that could be made applicable to the UNHCR environment (see para. 65);

(h) (i) The recently established task force should continue to analyse and process the reports for completed projects;

(ii) Quarterly reports on the status of report submission should be generated for general circulation;

(iii) Reporting requirements as set out in the agreements and sub-agreements should be enforced (see para. 104);

(i) The circumstances prevailing in the hiring of consultants and temporary assistance should be reviewed to determine whether exceptions from existing or new administrative instructions dealing with UNHCR may be issued (see para. 87);

(j) Field offices should be instructed to comply with reporting requirements for goods received through international shipments (see para. 54);

(k) Procurement request documents should be completed fully to ensure prompt delivery of goods in accordance with specifications and to meet the needs of refugees (see para. 48);

(l) UNHCR should institute measures to strengthen the capacities of field offices to be able to comply with procurement regulations (see para. 58);

(m) The Administration should continue with its efforts to locate other competent suppliers for a commonly needed item in all refugee operations (see para. 45);

(n) The Board reiterates that the reports on contributions in kind should be submitted on a timely basis. In future, accounting for contributions in kind should be done in conformity with the common accounting standards being developed currently for the United Nations system (see para. 32);

(o) The maintenance of property records and the applications of established procedures and of relevant forms for the control and disposal of non-expendable property should be enforced to establish proper accountability (see paras. 83 and 85);

(p) Negotiations should be pursued on behalf of UNHCR with the host Government on the status of local staff in Viet Nam (see para. 91).

### Summary of main findings

10. Some contributions in kind were not recorded in the year they were actually received by field offices. Consequently, the relevant accounts in the financial statements do not reflect all contributions in kind actually received as at the end of the year (see paras. 28-31).
11. Long outstanding obligations and their subsequent cancellations indicate a consistent pattern of overbudgeting and the unnecessary earmarking of project funds that are not subsequently required (see paras. 33-36).
12. The collection rate of pledges, from intergovernmental sources was low because of the failure of UNHCR to comply with the donors' reporting requirements on previous contributions (see paras. 38-41).
13. UNHCR is overdependent on a single vendor for the supply of a commonly needed item in all refugee operations (see paras. 43 and 44).
14. Purchase authorization not fully completed and prolonged delays encountered in the submission of receiving reports for international shipments to field offices indicate serious disregard of prescribed procedures and weakens internal controls in the receipt of goods (see paras. 46-47, 49-53).
15. Shortcomings in procurement procedures exist in several field offices particularly on bidding and the segregation of responsibilities involving procurement decisions, custodianship and record keeping (see paras. 55-57).
16. The implementation of the Financial Management Information System at headquarters has been delayed. Since 1990 the project's costs have not been identified separately, making it difficult to ascertain the cumulative cost of the project to date (see paras. 59-64).
17. Procedures for the setting of ceilings on the Zero Dollar Imprest Account, the establishment of bank accounts and the handling of petty cash in some field offices were found to be deficient (see paras. 66-69, 71-74).
18. The Board has reported several times its concern about the failure of UNHCR to enforce proper segregation of functions at field offices in respect of cash management. Little has been done to implement these recommendations (see paras. 76-78).
19. There were significant deviations from internal control principles on the management of cash in Costa Rica that could increase risks of misappropriation (see para. 80).
20. Property records in many instances were not properly completed and maintained. As a consequence, proper accountability and monitoring of use and maintenance costs of vehicles could not be determined (see para. 82).
21. The proper procedures for notifying the Property Survey Board of lost or damaged items and such permission to dispose of property were not consistently applied at several field offices (see para. 84).



22. Existing instructions in the hiring of consultants were not complied with. Consultants were hired to perform regular functions leading to a field office granting them annual leave and sick leave benefits which are given only to regular staff members (see para. 86).

23. The status of local staff hired in Viet Nam has not been clarified and resolved with the host Government (see paras. 88-90).

24. Delays in the implementation of projects were attributed not to civil disturbances in the project locations but to lapses in administrative arrangements and lack of coordination between UNHCR headquarters and field offices, implementing partners and the implementing or executing organizations (see paras. 92 and 93).

25. The formulation of tripartite agreements and related sub-agreements has continued to cause problems in project execution and in the monitoring of accountability and audit coverage of project funds (see paras. 95-98).

26. There were inadequate value-for-money considerations in the utilization of project resources by the field offices and the implementing partners (see para. 101).

27. Formal closure of terminated projects has been delayed either because the required final reports have not been submitted by the implementing partners or the reports have been submitted but have not been processed at headquarters. At the field offices, late or non-submission of project monitoring reports was due to the inability and lack of motivation of implementing partners to prepare and submit the required reports (see para. 103).

## Part I: Financial statements

### Accounts and financial reporting

#### Accounting for pledges in cash and contributions in kind

28. The financial statements as at 31 December 1992 show outstanding pledges from donors of \$333.8 million, consisting of \$219.7 million in cash and \$114.1 million of contributions in kind. Our examination found that the total for contributions in kind was understated by \$1.2 million because contributions were not recorded at the time they were actually received by field offices as required in Section 3.3 of the UNHCR Financial Rules for voluntary funds. Contributions in kind of \$975,000 and \$237,389 from the Governments of France and Finland, respectively, were reported as actually received in 1992 but recorded only in 1993. The Administration explained that the problem of timely recording of contributions was caused by pressure of work on their staff and that measures have been taken to avoid a recurrence.

29. Included as an outstanding pledge is a contribution from the Government of Italy of \$1.7 million which has been outstanding since 1986 for a project started in 1988 but subsequently suspended in 1990. The Administration explained that this pledge cannot be cancelled because a proportion of the funds was released directly by the donor to the implementing partner, but this has not been acknowledged formally to UNHCR. In March 1993, UNHCR requested clarification from the Permanent Mission of Italy to the United Nations.

30. As part of the review of outstanding pledges, the Board noted the particularly low collection rate of intergovernmental pledges. These pledges are mostly (99 per cent) from the European Community. For 1992, collection was \$54 million, representing 23 per cent of the pledged amount of \$230 million. When making contributions, the European Community specifies that, upon completion of the project, a final narrative and financial report on the actual disbursement of pledged funds should be prepared and submitted to the Community. It appears that UNHCR has either been late or has failed to submit on time these reports (for a discussion of the status of submission, see para. 103) to the European Community, leading to the withholding of further disbursements of pledges.

31. Further, the Administration expressed its concern about the low collection of pledges from the European Community. The Board understands that discussions between the Administration and the European Community are being held to agree on mutually satisfactory modalities in respect to projects funded by the European Community. The Administration issued guidance to the field offices highlighting the special condition governing the contributions of the European Community and requesting strict compliance with the requirements.

32. The Board has raised concerns about the proper timing of accounting for contributions in kind in previous reports. It therefore reiterates that timely recording of contributions in kind is important. In future, the Board recommends that accounting for contributions in kind should be done in conformity with the common accounting standards being developed currently for the United Nations system.

#### Liquidation and cancellation of prior years' obligations

33. In the audit for the year ended 31 December 1991, the Board raised its concern about the extent of the unliquidated obligations under the special programmes/trust funds which remained outstanding beyond the normal period allowed for winding up the affairs of completed projects. The Administration was then advised to carry out regular review of outstanding unliquidated obligations so that unspent funds could be released, where appropriate, for other projects.

34. The Board noted that of the \$217.1 million of outstanding unliquidated obligations raised, based on cash pledges, and recorded at 31 December 1991, \$153.2 million was liquidated through cash disbursements and \$60.8 million was cancelled. The funds released through the cancellation of obligations were then made available for funding new projects. Some obligations for 1990-1991 projects, most of which were implemented in Côte d'Ivoire, the Islamic Republic of Iran, Malawi, Somalia, the Sudan and Uganda totalling \$3.1 million remain outstanding (see also paras. 103 and 104).

35. For the current year 1992, unliquidated obligations amounted to \$342 million, which added to unliquidated obligations brought forward from previous years gave a total balance as at 31 December 1992 of \$402 million. The Board was not able to verify in 1993 the proportion of these obligations which have been liquidated through expenditure by field offices because this information was not available to headquarters as at the closing date of the audit.



36. With regard to previous years, table 1 shows obligations that remain outstanding as at year end and subsequent cancellations in the ensuing years. The Board noted that the proportion of obligations that remains outstanding as a percentage of the total raised during the year had been increasing steadily in both relative and absolute terms from 19.3 per cent (\$109.7 million) in 1989 to 32.0 per cent (\$342.8 million) in 1992. Of these outstanding obligations, subsequent cancellations in the ensuing years were approximately one fifth to one quarter. This high level of cancellations indicates a consistent pattern of overbudgeting and the unnecessary earmarking of project funds which are not subsequently required.

37. The Board recommended that UNHCR review its system of allocating funds to projects to ensure a more efficient and effective distribution of resources. In addition, the Board suggests that the Administration should continue with its review and cancellation of outstanding unliquidated obligations of prior years. In this respect, it should also review those obligations raised against contributions in kind which amounted to \$33.8 million at 31 December 1992.

Table 1. Analysis of liquidation and cancellation of unliquidated obligations

## All programmes

(Millions of United States dollars)

| Year of obligation<br>(1) | Total obligations for the year<br>(2) | of which outstanding for the year<br>(3) | Percentage of outstanding over total obligations |      |      | Cancellation |                                         |                        | Liquidation |         |         | Balance 31 December 1992 |                   |                                      |
|---------------------------|---------------------------------------|------------------------------------------|--------------------------------------------------|------|------|--------------|-----------------------------------------|------------------------|-------------|---------|---------|--------------------------|-------------------|--------------------------------------|
|                           |                                       |                                          | 1990                                             | 1991 | 1992 | Total        | Percentage over outstanding obligations | over total obligations | In 1990     | In 1991 | In 1992 | Total                    | Still outstanding | outstanding unliquidated obligations |
|                           |                                       |                                          | (5)                                              | (6)  | (7)  | (8)          | (9)                                     | (10)                   | (11)        | (12)    | (13)    | (14)                     | (15)              | (16)                                 |
| 1989                      | 569.6                                 | 109.7                                    | 19.3                                             | 19.7 | 4.4  | 24.1         | 22.0                                    | 4.2                    | 72.9        | 8.7     | 0.1     | 81.7                     | 3.9               | 3.5                                  |
| 1990                      | 543.6                                 | 136.0                                    | 25.0                                             | -    | 25.8 | 29.4         | 21.6                                    | 5.4                    | -           | 96.0    | 8.8     | 104.8                    | 1.8               | 1.3                                  |
| 1991                      | 862.6                                 | 243.5                                    | 28.2                                             | -    | 57.5 | 57.5         | 23.6                                    | 6.7                    | -           | -       | 134.3   | 134.3                    | 51.7              | 21.2                                 |
| 1992                      | 1 071.9                               | 342.8                                    | 32.0                                             | -    | -    | -            | -                                       | -                      | -           | -       | -       | -                        | -                 | -                                    |

### Liquidity position

38. The liquidity position of the voluntary funds administered by UNHCR reflects a positive picture. Total current assets of \$709.9 million exceeded total liabilities of \$410.6 million by \$299.3 million as at 31 December 1992. Forty-eight per cent of the total current assets is in short-term investments totalling \$343.9 million which could be used to settle 84 per cent of total current liabilities. Decisions for investing UNHCR funds were based on the criteria of equitable distribution of available funds on a competitive basis among eligible banks. In 1992, funds were placed in 35 different banks of international repute in the Euromarket.

39. The value of short-term investments increased by \$76.3 million from \$267.6 million in 1991 to \$343.9 million in 1992. The invested sum was made up of four call accounts amounting to \$50.8 million and 52 time-deposit accounts totalling \$293.0 million. Thus, despite reductions in the average rate of interest paid from 6.2 per cent in 1991 to 4.3 per cent in 1992, the investments yielded interest income of \$12.3 million after adjustment for exchange differences and bank charges or an increase of 4 per cent from interest income in 1991 of \$11.8 million.

40. Included in the total current assets are accounts receivable amounting to \$344.5 million. Of these, \$333.0 million or 97 per cent represents governmental and intergovernmental pledged contributions of \$128.5 million and \$204.5 million, respectively. These outstanding pledges increased by \$134.62 million from \$198.38 million in 1991 to \$333.0 million in 1992. The increase resulted mainly from the decrease in collections from the European Community discussed in paragraphs 28 to 32.

41. Another significant item was the increase in outstanding obligations of \$136.4 million, owing to increased commitments under the special programmes, particularly the humanitarian assistance to the former Yugoslavia, which amounted to \$308.89 million, an increase of 99.9 per cent from the previous year's balance.

### Part II: Management issues

#### Procurement

42. Procurement systems and procedures at headquarters and at field offices was one of the areas covered by the Board in its horizontal studies.

#### Overdependence on a single vendor

43. Temporary shelters using reinforced plastic tarpaulins, are a basic need in refugee operations, and are purchased regularly by UNHCR. In 1992, all purchases of these items totalling \$5.3 million were made from a single vendor. Overdependence on a single vendor for the supply of a commonly needed item in refugee operations can lead to supply difficulties and also removes the savings generated by market competition.

44. The Administration agreed that UNHCR should avoid depending on one vendor for the supply of a regular item but stated it could encourage competition

where it exists. The plastic tarpaulin supplied by the vendor has been tested in many emergencies and found to have properties which make it versatile for general purposes. In 1992, UNHCR invited samples of plastic sheeting for testing from other sources but finding an acceptable alternative was a slow process and little progress was achieved.

45. The Board recognizes the work done to identify alternative sources of supply but urges the Administration to continue with this effort to locate other competent suppliers.

#### Preparation of purchase authorizations

46. Procurement procedures require that no purchase for goods and services may be initiated without a purchase authorization that is properly and completely prepared. This was not the case at headquarters. In a sample of 204 purchase authorizations, 45 per cent did not contain detailed specifications of the goods required, 27 per cent had no dates of delivery and 73 per cent were captioned with terms such as, "As Soon As Possible", "Earliest", "Immediate" and "Urgently". These terms were considered appropriate by the Administration owing to the emergency nature of UNHCR operations. The Board believes that, although very often procurement was for relief items immediately required for emergencies, specification of the expected delivery dates would enable the Purchasing and Transport Section to get better value for money through planned deliveries and lower transportation costs. The failure to specify the details of the goods required often resulted in longer processing time, defeating the emergency purpose of the procurement.

47. Furthermore, the Board noted that about 86 per cent of purchase authorizations sampled which required air shipment were without justifications why air shipment was resorted to in spite of the instructions of the Supply and Transport Section that where air freight is required, full justification should be provided.

48. The Board recommended that procurement request documents, particularly purchase authorizations, should be completed fully to ensure prompt delivery of goods in accordance with specifications.

#### Submission and completion of receiving reports

49. UNHCR field offices must submit a receiving report to the Supply and Transport Section at headquarters for each international shipment they receive within one month of its arrival at the named destination. The receiving report confirms the fulfilment of the supplier's and carrier's obligations to UNHCR and, in the event of loss or damage, becomes the basis for insurance claims.

50. A review of the status of receiving reports for deliveries to field offices from 1 January 1990 to 31 December 1992 disclosed that out of 1,504 receiving reports due, 893 were submitted late by up to 11 months and 586 remained outstanding for periods as shown below:

| <u>Period outstanding</u> | <u>No. of receiving<br/>reports</u> | <u>Per cent</u> |
|---------------------------|-------------------------------------|-----------------|
| Less than 6 months        | 256                                 | 44              |
| 6 months-1 year           | 84                                  | 14              |
| 1 year-2 years            | 211                                 | 36              |
| 2 years-3 years           | 28                                  | 5               |
| 3 years-4 years           | <u>7</u>                            | <u>1</u>        |
| Total                     | <u>586</u>                          | <u>100</u>      |

51. Some of the receiving reports submitted were incomplete. Often there was no information on the date when goods were received, no indication of whether UNHCR would retain ownership, and no statements whether goods were received in accordance with specifications and quantities required.

52. One of the implications of delayed or non-submission of receiving reports is that there is no assurance whether goods were actually shipped and reached the intended beneficiaries. Another implication is that insurance claims can not be immediately filed. For instance, in Guinea, insurance claims expired because of delayed submission of documents to support the claims for some lost and damaged items valued at \$76,090. This has deprived UNHCR the opportunity to recover the cost of the goods lost or damaged, rendering the insurance coverage useless.

53. The Administration explained that because UNHCR often ships goods to emergency and remote locations or to war situations where normal working condition do not exist, the submission of receiving reports has been a continuing problem. Although various measures have been taken to improve the situation, they agreed that much remains to be done if the documentation of receipt of goods is to be strengthened.

54. The Board believes that a reasonable delay in the submission of reports where there are emergency situations is understandable. Nevertheless, prolonged delay taking years or non-submission at all of receiving reports cannot be acceptable. This indicates a serious disregard of prescribed procedures and weakens internal controls in the receipt of goods. Hence, the Board emphasizes the importance of prompt submission of a properly completed receiving report to monitor effectively the proper and timely delivery of goods, to initiate immediate action for insurance claims in case of loss, to effect proper inclusion in the inventory report and to ensure that goods reached the intended beneficiaries. Field offices should be instructed and given set dates to comply with reporting requirements.

#### Shortcomings in procurement procedures at the field offices

55. Shortcomings were also observed during the field visits. Some procurements were made by field offices without the necessary authorizations from headquarters. There was also a case when bidding procedures were not followed in the purchase of medicines. The purchase was not awarded to the lowest bidder because the quality of medicines and the reputation of the drug company, instead of price, were used as bases in the award. The aggregate amount of difference between the lowest and the winning bids was \$27,493. It is indeed important to consider factors other than price. However, our audit



revealed no adequate evidence that these factors of quality and reputation were taken into consideration during the evaluation of the bid proposals.

56. In Cyprus, purchase of various office equipment and a contract for the renovation of office premises amounting to \$62,518 were undertaken without bids. The branch office in Côte d'Ivoire continued to do local procurement, notwithstanding a decision by headquarters to be responsible for all procurement for the office. In some of these local procurements, the necessary purchase orders were missing, thereby making it difficult to identify who was responsible for the purchase.

57. It was likewise observed that in field offices, it is common practice for only one member of staff to be responsible for procurement, physical custody, record keeping of property, physical inventory and reconciliation of results thereof because of a shortage of staff. This practice does not provide sufficient check and balance over procurement decisions and accounting thereof.

58. The Board recommended that UNHCR should institute measures to strengthen the capacities of the field offices to be able to comply with regulations on procurement, particularly in bidding and in the segregation of functions involving the procurement process, custodianship and record keeping.

#### Computer operations and electronic data-processing systems

59. Computer operations and electronic data-processing (EDP) systems was the other thrust area covered in the horizontal studies conducted by the Board. In UNHCR, the study was focused on the information technology plan for the Financial Management and Information System (FMIS), a project designed and developed in 1987 and 1988, and being progressively implemented since 1989. The project was aimed at providing timely, accurate and meaningful information to assist managers in the field and at headquarters in their decisions and to serve as an effective tool for project monitoring and implementation.

60. The FMIS/Field System was completed in 1990 as planned and consisted of the Field Office Accounts System, the Field Office Budget System and the Implementing Partner Record modules. The Administration informed the Board that the FMIS/Field System has provided UNHCR with substantial benefits. The Field Office Accounts System has enabled the Organization to cope with increased budget activities and the Implementing Partner Record module has provided field offices with an enhanced ability for project control. Since its implementation, ongoing training and system maintenance have been provided at headquarters and in the field, the cost of which was charged to the sections using the system.

61. On the other hand, implementation of FMIS at headquarters, which was due to be completed by the end of 1992, has been delayed. This was because of additional time needed for the processing of the modules for the financial reports at the Finance Section and of the ongoing parallel testing.

62. The Board also noted that since 1990, when the FMIS Working Group was disbanded, the costs for the whole project cannot be identified separately because no cost centre and programme code were specifically assigned for FMIS. In 1992, UNHCR tried to identify the total cost of the FMIS project for



the Executive Committee. Accordingly, the project cost was \$5.045 million from its inception in 1986 up to its initial implementation in 1990. This amount was determined using considerable amount of time by gathering and consolidating all the related costs from the different organizational units. The additional costs incurred from 1990 to the present date could not be identified.

63. The Administration agreed that it would have been advisable to have all expenses related to the FMIS project recorded against a separate project code in line with the concept of cost centre reporting. However, they believe that at this stage of implementation, it may no longer be cost effective to gather all the related information on the project.

64. It was also observed that while much has been accomplished with the Field System, other areas of financial and personnel management appeared not to have been given the same priority. As a longer-term strategy, the Administration indicated its commitment to utilize the United Nations Integrated Management Information Systems (IMIS) for both financial and personnel management. Nevertheless, the financial components of IMIS will not be available to the United Nations Secretariat until 1994 and will require extensive customization to meet the needs and operational requirements of UNHCR. For this purpose, UNHCR has prepared and submitted a budget with separate programme and location codes for the approval of senior management.

65. The Board recommends that UNHCR should continue to develop its plan and strategy for the computerization of its financial and personnel management system in a more comprehensive and integrated form and in close coordination and communication with the United Nations Information Management Information Systems Committee in order to benefit from their experiences and to adopt systems already developed that could be made applicable or suited to the UNHCR environment. The Administration informed that they are actively following up the development of IMIS and are fully cooperating with the United Nations in New York on this issue.

#### Cash management

66. During the Board's audit of field offices, the control on cash resources was identified as a major audit concern. A number of areas require strengthening, in particular, the setting up of ceilings on the Field Offices' Zero Dollar Imprest Account, controls on the establishment of bank accounts, procedures for handling petty cash, and custodianship and record keeping of cash resources in the field offices. In one field office, the Board took note of the very deficient system of internal control on cash resources. These are discussed in the succeeding paragraphs.

#### Field Offices' Zero Dollar Imprest Account

67. Dollar bank accounts at field offices are maintained in the Zero Dollar Imprest Accounts which are replenished through the UNHCR account with Citibank (Switzerland). Limits are established by headquarters for each single cheque drawn and for monthly drawings made by every field office. Should programme requirements necessitate drawing beyond the monthly established ceiling, prior authorization from headquarters is necessary.

68. There were indications that ceilings set for some field offices were no longer realistic and have not been updated in line with current levels of commitments. For that reason, some field offices either exceeded their ceilings without proper authorization or frequently requested authorization to incur disbursements beyond the ceiling. On the other hand, the authorized ceiling of some field offices can be considered high when compared to their average monthly disbursements. For instance, the monthly ceiling established for Sudan and Honduras of \$1.2 million and \$800,000, respectively, was excessive as compared to their average monthly disbursements of \$320,000 for Sudan and \$166,000 for Honduras.

69. The Administration explained that field offices are constantly reminded of the need to obtain prior authorization from headquarters before exceeding the authorized limit of the Zero Dollar Imprest Account. However, difficulties were sometimes encountered because levels of expenditures in field offices may significantly vary from one month to another or in cases of emergency.

70. For these reasons, the Board recommended and the Administration agreed that monthly ceilings on the Zero Dollar Imprest Accounts should be assessed on a periodic basis so that they are set in more realistic and reasonable limits.

Weakness in the establishment of bank accounts and handling of petty cash

71. In the establishment of bank accounts, some implementing partners did not open separate bank accounts for UNHCR project funds under the expressed request of headquarters, and neither were some bank signatories properly designated. In Mexico, the funds for a project with a total obligated amount of \$330,720 were deposited by the implementing partner in a bank account established for another project. In Guinea, an implementing partner maintained only one bank account for all projects they undertake on behalf of UNHCR, the European Community and other organizations. Thus, monitoring of fund utilization and verification of bank balances were difficult and ineffective.

72. The bank reconciliation statements for 23 out of 25 operated bank accounts at headquarters for the period January to August 1992 were not prepared promptly and regularly. This is because there were certain months when bank statements were received late and some banks do not send month-end statements when there are no transactions during the month. Hence, there is no basis for preparation of the reconciliation statements.

73. The Administration assured the Board that they would further insist with implementing partners that separate bank accounts will be immediately established where several funds were merged in one bank account.

74. On the handling of petty cash, the Board noted that balances are established not on the basis of project requirements but on other circumstances. For instance, in Thailand, large balances were maintained to provide sufficient funds because it takes a long time for the branch office to make replenishments. In Honduras, the balance of the field office's fund was considered minimal for its operations. Hence, cash advances were granted to various staff members to defray administrative and operational expenses that

should have been charged against its petty cash fund. It appeared that almost all of the staff members were petty cash custodians.

75. UNHCR should strengthen controls in the establishment of bank accounts in the field offices in order to prevent any use of these funds for other purposes. In addition, balances of petty cash funds should be assessed and determined based on the requirements of the projects involved and not on administrative delays in the processing of implementation at the field offices.

#### Functions of custodianship, record keeping and reconciliation

76. A critical internal control principle in safeguarding cash resources is the segregation of responsibilities for physical custody of cash resources, record keeping and the preparation of bank reconciliation statements. Making one individual perform these duties and responsibilities weakens the controls that could be achieved when functions of record keeping and preparation of reconciliation statements are segregated as a means of ensuring that all receipts actually received are deposited intact, all disbursements are made to the proper payees at the authorized amounts, and all these transactions are properly accounted for and accurately recorded.

77. At headquarters, functions involving collection, deposit of collections to the banks and preparation of monthly bank reconciliation statements were performed by only one member of staff, the Treasury Assistant. The Administration explained that this arrangement had been adopted because of budgetary constraints and has in no way affected the accuracy of the reconciliation statements.

78. This practice of having only one staff member responsible for the custodianship of funds, keeping of accounting records and preparation of bank reconciliation statements was also common in a number of field offices visited, for example, in Costa Rica, Cyprus, Guinea, Pakistan and Sudan. In these offices, the common justification was the lack of appropriate staff complements, owing largely to budgetary constraints. However, with the magnitude of the resources involved, there is need to reduce the risk of error, waste or wrongful acts by having those key duties and responsibilities assigned to a number of individuals to ensure that effective checks and balances exist. The Administration has agreed to study the issue and implement immediate solutions by redistribution of responsibilities and by providing training to existing staff members.

79. It should be recalled that in the past, several cases of fraud and presumptive fraud were uncovered in field offices where the above-mentioned violations of internal control principles were observed. Yet it appears that no definite steps and no immediate action has been undertaken to take care of this audit concern. Thus, the Board recommends the following:

(a) The Administration should review its procedures to improve the effectiveness of its internal controls;

(b) The UNHCR Section of the Internal Audit Division should develop an audit strategy, where in a given year, the Section concentrates its audit in one specific area to ensure a wider coverage of field offices and to achieve tangible audit results. For the ensuing year, the audit should be focused on the strengthening of internal controls on cash resources in field offices.

### Inadequate internal controls on cash resources in Costa Rica

80. The Board was concerned about the inadequate system of internal controls on cash resources in San Jose, particularly in regard to the handling of blank cheques, the designation of cheque signatories and the performance of bank reconciliation. These weaknesses, if taken together, indicate significant deviations from internal control principles and exposed these resources to risks of misappropriation.

81. At the time of the audit, the Administration took initial steps to rectify the situation with the assistance of a senior consultant from headquarters. However, additional measures need to be taken to ensure that these resources are better safeguarded and risks are minimized. UNHCR should also ensure that in the agreements with the banks, there should be provisions on their liability for any unauthorized or improper payments attributed to their failure in verifying completeness of information on, and authenticity of, cheques as well as their responsibility to submit on a regular and timely manner bank statements and to return cheques paid by them for that period. Further, it is suggested that there should be full examination of those cheques issued without supporting documents and paid by the bank without the required joint signatures. The Board will monitor the outcome of follow-up action taken.

### Expendable and non-expendable property

#### Maintenance of property records

82. The Board found that in many cases at headquarters and in the field, property records were not maintained adequately. For example:

(a) At headquarters and in Thailand, non-expendable property and special items issued to staff members were not properly acknowledged in the required form. As a result, accountability of staff members cannot be established;

(b) Items transferred to the field offices were still included in the inventory list of headquarters owing to occasional delays in updating the computerized inventory system because priority was given in the inputting of new acquisitions and of approved disposal;

(c) No logbooks and monthly control sheets to record maintenance costs and to control use of vehicles for official and personal purposes were maintained in Hanoi and Costa Rica;

(d) In Pakistan, non-expendable property items in stock were without inventory tags and some have incomplete reference information making identification of items and reconciliation of results of physical inventory difficult to attain.

83. The Board recommended that monitoring of property records and the relevant forms should be well maintained to establish accountability for these assets. In addition, UNHCR should ensure adequate monitoring of the use of vehicles for personal purposes in field offices and should enforce reimbursement of costs related to the use of vehicles through salary deductions.



### Disposal of property

84. Procedures in the disposal of property, particularly in the notification of lost or damaged items to the Property Survey Board and in the request for their authority in the disposal of property, were not consistently applied in field offices. For example:

(a) Donation without approval of the Property Survey Board. The Office of the Chief of Mission in the Islamic Republic of Iran handed over 20 Nissan patrol vans purchased at a total cost of \$240,000 on 20 April 1991 to the Ministry of Interior of Iran without authorization from the Property Survey Board. The vehicles were transferred on 22 April 1992, one year from the date of purchase because of difficulties encountered in the registration of the vehicles;

(b) Delayed reporting to the Property Survey Board. At headquarters, there were long delays, up to three years in one case, in submitting accident reports to the Property Survey Board. Similar lengthy delays were also noted in Sudan and Zaire.

85. The Board reiterates previous recommendations that procedures in the disposal of property should be keenly observed and transfers of property made to various organizations without the approval of the Property Survey Board should be fully explained and documented.

### Consultants, experts and temporary assistance

#### Deficiencies in the hiring of consultants

86. In the hiring of consultants, several departures from existing administrative instructions were noted:

(a) Most consultants hired were not taken from the roster. In a review of the recruitment of 50 consultants at headquarters, 48 were not on the roster of consultants maintained by the Programme and Technical Support Section. This practice defeats the purpose of maintaining a roster of consultants for their selection from among candidates highly qualified in the specific field required and from as wide a representative number of countries as possible. The Administration noted that the scope of the roster was limited to specific technical skills. The Board was also informed that a more comprehensive roster is being developed to include applicants with the special technical skills and profiles needed in UNHCR operations and that all consultants had been positively screened by the Office of Human Resources Management, Programme and Technical Support Section, and/or the Bureau/Division concerned prior to hiring;

(b) Post facto approval of contracts. There was delay in the approval of contracts of consultants hired at headquarters. In 94 contracts involving the 50 consultants, 66 per cent were approved and signed by both parties only after commencement of work. The delay was attributed to late receipt of requests from offices needing consultancy services by the Recruitment, Career Development and Placement Section as well as to the time needed by the Programme Coordination and Budget Section to do the certification of availability of funds and the assignment of allotment account numbers;

(c) Continuous extension of services of consultants. The services of 17 out of these 50 consultants were extended by up to 28 months beyond the 9 months limit. Five consultants were first hired in 1989 and their contracts had been regularly extended up to the time of the audit in early 1993. All the extensions were requested from and subsequently exceptionally authorized by the Director of Human Resources Management at headquarters in view of the exigencies of specific refugee operations;

(d) No performance evaluation of consultants. Performance evaluation of 47 out of the 50 consultants cited above were not submitted in a timely manner by the requesting offices. The Administration agreed to design a shortened version of the performance evaluation form that can be easily completed and submitted earlier;

(e) Consultants hired to perform regular functions. During the year, 410 consultants were engaged by the Organization and 166, or 40 per cent of them, were required to perform regular functions of staff, 154 of these were for field offices. The Administration explained that all staff hired under Special Service Agreements are not consultants per se and that administrative instruction ST/AI/296, which requires employment of consultants only when the special skills or knowledge needed cannot be competently and professionally delivered by regular staff, is not responsive to the emergency and special nature of UNHCR operations. As a consequence of this practice, a field office in Bangkok decided to grant these consultants benefits of annual leave credits of 2.5 days for each month starting from the third month of the contract and sick leave of 2 days per month of service although they are not entitled under existing administrative instructions.

87. UNHCR should re-evaluate the circumstances prevailing in the hiring of consultants and temporary assistance. It should be determined whether these practices are resorted to because of the distinct nature of UNHCR operations or only as a remedial measure for staff shortage caused by the slow recruitment process as a means to circumvent regulations. Should the former be the cause of these practices, then exceptions under specified conditions should be provided in the existing administrative instruction or a new instruction dealing specifically with UNHCR should be issued.

#### Status of local staff in Viet Nam

88. Field visits to Hanoi and Ho Chi Minh City revealed a long-standing practice of United Nations offices in the hiring of employees of the host Government as local staff for temporary assistance. These local staff are government employees from the Service Staff Bureau of the Ministry of Foreign Affairs who execute contracts with the Service Bureau and agree with its salary rates ranging from \$200 to \$500 each month. Payments of their salaries are remitted by UNHCR to the Service Bureau which in turn directly pays the staff members. Their salaries were charged to temporary assistance but their annual clothing allowance of \$500 and medical allowance of \$50 were charged as freight and miscellaneous services and miscellaneous supplies, respectively.

89. It is the opinion of the Board that this practice is not proper because the arrangements by which they were hired and by which their salaries and allowances were paid were not in conformity with relevant United Nations administrative instructions.



90. The Board was informed that the host Government agreed to provide UNHCR with local staff but not for UNHCR directly to hire them. Other United Nations organizations in Viet Nam adopt the same practice in the recruitment and remuneration of their local staff. The United Nations Development Programme, on behalf of other United Nations organizations, has been negotiating with the authorities of the host Government for the normalization of contractual status but, unfortunately, nothing has been achieved. Some of these employees had been serving UNHCR in these arrangements for up to 15 years.

91. The Board recommended and the Administration concurred that negotiations should be pursued on behalf of UNHCR with the host Government properly to ascertain the status of the staff members and to come up with arrangements for their remuneration that is acceptable to them. Meanwhile, the accounts used in recording their salaries and benefits should be reclassified.

#### Programme management

92. In 1992, UNHCR spent \$1,003 million on programmes/operations representing 92.27 per cent of \$1,081 million received in voluntary contributions. Critical to these operations is the timely delivery of supplies, relief items, basic needs and other assistance to refugees.

#### Implementation of projects

93. During its visits to field offices, the Board noted delays in project implementation not attributable to civil strife or disturbance in the project locations but to lapses in administrative arrangements between UNHCR headquarters and field offices, implementing partners and the implementing or executing organizations, as follows:

(a) Under-capacity of field offices. In Nicaragua, it was noted that of the 128 quick impact projects purportedly to provide rapid response with quick impact on some 500,000 Nicaraguan returnee-beneficiaries, only 8 projects were implemented on schedule, 117 projects were delayed up to seven months, and the remaining 3 were yet to be implemented because the sub-agreements were being prepared. Moreover, the status of implementation of the ongoing 56 micro-projects aggregating \$1.8 million ranged between 10 per cent to 50 per cent as at December 1992. The delay was due to enormous workloads, security issues, problems of transportation, procurement, climate, and personnel complement. It appears that the number of projects established was more than what the branch office could effectively implement given its limited resources;

(b) Unresolved disagreements on fund allocations among implementing partners. In Cyprus, two beneficiary committees failed to submit project proposals to UNHCR because of disagreement on how UNHCR funds can be more equitably allocated between them. Consequently, issuance of Letters of Instructions and amendments thereto hampered the implementation of 1992 projects and possibly those in future years. In the Islamic Republic of Iran, funds of \$2.4 million for three projects were transferred to an implementing agency as early as July 1992 but at the end of 1992 implementation had not started;

(c) Problems on importation procedures. In Guinea, the distribution of emergency aid consisting of mats, soap, and blankets with a total value of \$0.7 million donated by the European Community was delayed for six months because of long custom procedures at the port of Conakry, thereby defeating the emergency purpose of the donation;

(d) Late receipt of Letters of Instructions. Delays in project implementation were generally attributed to the late receipt of Letters of Instructions from headquarters which in turn caused delays in the preparation of implementing instruments at the field office levels. This was observed in the field visits to the Islamic Republic of Iran, Pakistan and Sudan. An examination done at headquarters of selected projects valued at \$15,399,128 implemented in Kenya revealed that 10 sub-agreements were drawn four to nine months after the planned commencement date of the project due to late receipt of Letters of Instructions.

94. The Board is concerned with these delays in the implementation of projects due to administrative lapses and inadequate coordination and supervision on the part of all the units of organizations involved in refugee operations. It was informed that whenever sub-agreements could not be drawn in time, a letter of mutual intent is concluded temporarily. However, these factors are within the administrative control and responsibilities of the parties concerned and can therefore be acted upon. It is recommended that specific steps of coordination and communication should be undertaken to ensure the timely issuance of Letters of Instructions, preparation of project proposals, and establishment of projects with due consideration to the capabilities of the field office, the implementing partners and the executing organizations.

#### Deficiencies of bipartite agreements

95. Execution of UNHCR projects in the field is covered either by bipartite agreements entered into between UNHCR and the implementing partners or by tripartite agreements between UNHCR, the host Government as the implementing partner and a non-governmental organization executing the project.

96. Field visits indicated several problems when the implementation of UNHCR projects is governed by bipartite agreements. First, executing organizations who are recipients of UNHCR project funds feel that they are accountable to the host Government/implementing partner and not to UNHCR. Thus, when there are cases of misappropriation of funds by staff members of the executing organizations, UNHCR has no legal capacity to deal directly with these organizations and could not exercise supervision in the implementation and monitoring of projects.

97. There was a case in Nicaragua where funds amounting to \$10,145 were misappropriated by a former coordinator of an executing agency, who was found guilty by the courts in Managua for fraudulently encashing cheques and raising fictitious expenditures. Management at the field office believes that the matter is internal between the Government as the implementing partner and the executing agency. Hence, UNHCR can not recover any amount and the project for which these funds were intended had not been implemented.

98. Secondly, the funds transferred by the UNHCR implementing partners to the executing organizations for projects covered by bipartite agreements are not audited because of the absence of adequate audit provision in these agreements. In a bipartite agreement, audit coverage is limited to the ones conducted by internal and external auditors of the United Nations at the implementing partners level only, which usually is a government department or agency. At the level of the executing organizations, no audit can be done by external and internal auditors of the United Nations because there are no governing agreements, nor by the audit organization of the host Government because they have no mandate, these being funds entrusted to them as implementing partners of UNHCR. And, in cases when there are audits conducted in these executing organizations, UNHCR is not furnished with copies of any reports because of the absence of a tripartite agreement.

99. This audit concern on bipartite agreements was raised by the Board last year in the case of Thailand when it recommended the execution of tripartite sub-agreements with the government department of the host country and the implementing partners. No significant improvement in the execution of tripartite agreements or sub-agreements was attained in Thailand and the Board further observed that this was true in all the field offices visited this year. Thus, the Board reiterates its recommendation that UNHCR should continue vigorously to pursue the execution of tripartite agreements where appropriate and related sub-agreements.

100. In the interim while tripartite agreements are being worked out, the Board recommends that amendments should be made to existing agreements to include provisions on fund accountability and adequate audit coverage. There should be provisions on courses of actions and sanctions to be imposed whenever there is a mismanagement of funds at the levels of the implementing partners and executing agencies in order to emphasize their accountability for these funds. To ensure a more adequate audit coverage at the project execution level, provisions on the sub-agreement should not only include audit by the internal and external auditors of the United Nations, but by audit institutions of the host Government or other audit organizations, as determined by UNHCR. For audits carried out by the audit institution of the host Government of the implementing partner, UNHCR field officers and their auditors should be furnished with copies of the audit reports.

#### Cost-effectiveness in the utilization of project resources

101. In addition to the timely and effective delivery of assistance and basic needs to refugees is the economic and efficient utilization of these resources. Field visits conducted revealed instances of inadequate value-for-money considerations in project implementation. For example:

(a) Refund of unspent balances. In Pakistan, unspent balances of \$513,400 for 1991 projects were refunded only after several months. In addition, unspent balances of \$105,548 for 1989 projects were deducted from installments made for 1992 projects. These delays were due to the long and tedious internal financial and administrative arrangements of the implementing agencies. The Board sees this as a toleration by UNHCR of the failure of implementing partners to provide proper accounting of and timely refund of unused funds entrusted to them;

(b) Excessive costs for vehicles. An implementing partner in Honduras used a project vehicle in operations not related to a UNHCR project and not covered by a Letter of Instructions. Also, the Office of the Chargé de Mission maintained a substantial number of surplus items in a rented house at Tegucigalpa including six vehicles which were kept idle in a rented private garage. Although there is no fraud, there is wastage owing to the deterioration of the surplus items and to rental expenses. Costs of repairs and maintenance of newly acquired vehicles at the branch office in Côte d'Ivoire and sub-office in Mexico have become uneconomical since these were as high as 20 per cent to 49 per cent of the original cost of the vehicles after one year's use;

(c) Overprocurement of medicines and medical supplies. Large quantities of medicines and medical supplies were purchased and kept in stock in Honduras and in Pakistan resulting in the expiration of these medicines. In addition, records were not adequately updated.

102. UNHCR field offices should institute measures that would lead to more economic and efficient utilization of resources by the implementing partners and executing organizations through proper monitoring and more frequent visits to refugee camps and other areas of operations.

#### Preparation and submission of project monitoring reports

103. Preparation and submission of project monitoring reports is also crucial for UNHCR because these reports contain information needed for effective decision-making, such as the status of implementation of projects, the utilization of funds and other resources, and the identification of projects due for closure. Reviews conducted indicated that timely submission of project monitoring reports both at headquarters and in field offices needs immediate attention. These are the following:

(a) Reports on terminated projects. Some 4,000 completed projects and sub-projects relating to the period 1985 to 1991 have not been formally closed as at the end of December 1992 either because the required project reports have not been submitted by the implementing partners after the winding up period or the reports had been submitted but have not been processed at headquarters. The Administration explained that the delay in processing these reports at headquarters was due to the increasing pressure of work on staff and the tremendous expansion of UNHCR activities. The submission of final narrative reports, which includes the audit certificate on projects implemented by executing organizations, are conditions necessary in the appropriate evaluation of project execution as well as the basis for making available funds for other projects. The Administration took steps to create a task force to analyse and process reports received from field offices and implementing partners and to follow up those which were outstanding. Further, in an effort to ensure continuous follow-up, a database showing all projects outstanding for closure has recently been computerized and made available on line to all responsible staff;

(b) Reports on 1992 projects. The Board reviewed five 1992 projects with total obligated funding of \$236.7 million. As at 31 December 1992, final monitoring reports had only been received for two sub-projects in Yugoslavia with a total value of \$105,000. The Administration stated that the



introduction of the Implementing Partner Recording module of the Financial Management Information System, consolidated financial monitoring report of field offices and implementing partners could now be generated on a timely basis. The Board welcomes this development. However, the effectiveness of this system will depend on adequate enforcement by UNHCR of the timely submission of reports by field offices, implementing partners and agencies executing UNHCR projects;

(c) Preparation and submission of reports by field offices.

Observations made at headquarters were confirmed during the field visits in Sudan, Côte d'Ivoire, Costa Rica, Mexico, the Islamic Republic of Iran and Nicaragua. It appeared during the field visits that the most common causes for late or non-submission of project monitoring projects were the inability and lack of motivation of implementing partners to prepare and submit reports required of them and shortage of personnel.

104. To address these concerns, the Board recommended the following:

(a) The recently established task force should continue to analyse and process the reports for terminated projects;

(b) Quarterly reports on the status of report submission should be generated for general circulation;

(c) Reporting requirements as set out in the project agreements and sub-agreements as part of the accountability process to UNHCR as the funding organization should be enforced.

Write-off of losses of cash and property

105. In accordance with UNHCR Financial Rule 10.6, the Board was informed that cash and receivables amounting to \$155 and \$170, respectively, were written off during the year 1992.

106. Non-expendable property written off amounting to \$571,761 represented items lost through the following circumstances as reported to the Property Survey Board by various field offices:

| (United States dollars) |                |
|-------------------------|----------------|
| Civil disturbances      | 312 739        |
| Armed robbery           | 120 498        |
| Ordinary theft          | 46 622         |
| Fire                    | 3 766          |
| Weak internal controls: |                |
| Lost by staff members   | 6 658          |
| Missing                 | 8 744          |
| Theft                   | 72 734         |
| Total                   | <u>571 761</u> |

The Advisory Committee on Administrative and Budgetary Questions requested the Board to indicate losses incurred through internal control weaknesses (A/47/500, para. 157). The Board noted that of the loss through ordinary



theft of \$46,622, only \$16,494 may be recovered from the insurance company, indicating deficiencies in insurance coverage. Of the \$88,136 lost through weak internal control, \$17,117 may be recovered from the insurance company concerned; \$24,403 is to be refunded by staff members; and \$46,616 cannot be recovered.

#### Ex-gratia payments

107. Two ex-gratia payments totalling \$18,768 were made in 1992 to the widow of a deceased consultant and to the family of a staff member who died in a car accident while on an official mission. The Board of Auditors was provided with details of these payments and ascertained that these were in accordance with UNHCR Financial Rule 10.5.

#### Cases of fraud and presumptive fraud

108. The Board was informed that during the year a case of fraud had occurred in procurement, costing the Organization \$9,620. This was perpetrated by a locally recruited senior programme assistant in Zimbabwe, who later resigned and disappeared. No refunds have been recovered. Since then, the branch office has strengthened its internal controls.

#### Acknowledgement

109. The Board of Auditors wishes to express its appreciation for the cooperation and assistance extended to the auditors by the High Commissioner, her officers and their staff.

(Signed) Osei Tutu PREMPEH  
Auditor-General of Ghana

(Signed) Pascasio S. BANARIA  
Chairman, Commission on Audit  
of the Philippines

(Signed) John BOURN, KCB  
Controller and Auditor General  
of the United Kingdom of  
Great Britain and Northern Ireland

## ANNEX

### Follow-up on actions taken to implement the recommendations of the Board of Auditors in its report for the period ended 31 December 1991 a/

1. As requested by the General Assembly in paragraph 15 of its resolution A/47/211 of 23 December 1992, the Board reviewed the steps taken by the Administration to implement previous audit recommendations and results thereof are discussed hereunder. Those recommendations, which have not as yet been implemented or have been partially implemented are presented in the main report.

#### I. RECOMMENDATION 7 (a)

2. In addition to measures to recover funds misappropriated in a field office, UNHCR should vigorously monitor compliance with its procurement and disbursement procedures, including adequate separation of financial responsibilities.

##### A. Measures taken by the Administration

3. Separation payments of \$84,157 due the staff members were withheld pending resolution of the case of misappropriation in the field office. Advice of the United Nations Legal Counsel with regard to legal action that may be taken against the staff members is being sought and legal options for the recovery of funds owing to UNHCR are being explored.

4. Additional staff has been provided to strengthen the office administration and adequate control procedures have been established to prevent recurrence of misappropriation of funds.

##### B. Comments of the Board

5. The Board did not have an opportunity to visit the field office in Djibouti. It intends to follow up on this in the succeeding audit. Nevertheless, relevant correspondence available at headquarters were reviewed and found satisfactory.

#### II. RECOMMENDATION 7 (b)

6. To avoid over-stretching UNHCR capacities, projects established to deal with emergency situations in 1991 should be effectively monitored to confirm their continuing applicability so that timely action can be taken to terminate those whose objectives have been realized.

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a/ Official Records of the General Assembly, Forty-seventh Session, Supplement No. 5 E (A/47/5/Add.5), sect. I, para. 7.

#### A. Measures taken by the Administration

7. The Administration indicated that emergency and special operations are subject to the monitoring and reporting requirements of the programme management system in the UNHCR Manual. These requirements ensure that timely action can be taken to terminate those operations whose objectives have been achieved or the continuance of operations whose relevance is still apparent. UNHCR also conducts an annual country reporting exercise, as part of its programming cycle, to determine country objectives in relation to all aspects of UNHCR operations in the current and future requirements in conjunction with country/area progress reports. Various reports are also regularly issued at headquarters to assist staff in monitoring the status of operating and closed operations.

#### B. Comments of the Board

8. As discussed in paragraphs 33 to 37 of the present report, many unliquidated obligations for terminated projects were cancelled during the year. However, these terminated projects have not been formally closed pending submission of the required final narrative project reports. The delayed submission of these reports remain as an audit concern and discussed in paragraphs 103 and 104.

### III. RECOMMENDATION 7 (c)

9. UNHCR should continue its efforts to enter into tripartite sub-agreements with the government department of a host country and the implementing partners so that project funds can be released directly to the partners who are actually executing the projects in order to speed up project delivery.

#### A. Measures taken by the Administration

10. The Branch Office in Thailand was advised by headquarters to take up issue on the adoption of a standard tripartite agreement with the Ministry of Interior under its 1993 programme. The Directors of the Regional Bureau for Asia and the Internal Audit, in separate meetings with Ministry of Interior officials held in January 1993, discussed the current system of bipartite agreements encompassing the non-governmental organizations, expressing their preference for a tripartite agreement with the non-governmental organizations, the Ministry of Interior and UNHCR.

#### B. Comments of the Board

11. This recommendation has not only been satisfactorily implemented in 1992 in Thailand but also in other field offices visited during this year's audit (see paras. 95-100).

#### IV. RECOMMENDATION 7 (d)

12. The Board reiterates its previous recommendation that the implications of a policy on the payment of reasonable reparations to UNHCR for property lost in crisis situations involving civil disorder should be re-examined.

##### A. Measures taken by the Administration

13. The Administration stated that the recommendation will be difficult to enforce by UNHCR alone. If a United Nations system-wide approach could be agreed upon, there would be a better prospect of success to obtain compensation for losses incurred during civil disturbances.

##### B. Comments of the Board

14. No action was taken in this regard.

#### V. RECOMMENDATION 7 (e)

15. Effective action should be taken to enforce strict compliance with UNHCR procurement procedures in a regional office and to improve monitoring and reporting of project activities.

##### A. Measures taken by the Administration

16. The regional office in Ethiopia had been reminded to comply with procedures and regulations governing international or local procurement. The regional office has improved the monitoring and reporting of project activities and has subsequently, on all occasions, requested the approval of headquarters before proceeding with local procurement or undertaking international procurement when price comparison revealed more advantageous prices.

##### B. Comments of the Board

17. An audit was conducted of the 1992 accounts and operations of the regional liaison office at Addis Ababa and its sub-office at Jijiga by the United Nations Internal Audit Division. Results of the audit disclosed that sufficient internal controls were found in place and were adequately administered.

18. The Board is pleased with the improvements made in Ethiopia. However, the above recommendation should still be vigorously pursued by the Administration in other field offices where the same deficiencies in procurement procedures were noted as discussed in paragraphs 55 to 58.

## VI. RECOMMENDATION 7 (f)

19. Inventory status should be regularly updated to ensure the full disclosure of inventory holdings at the end of the financial period.

### A. Measures taken by the Administration

20. The inventory of non-expendable property maintained by headquarters has been updated as at 31 December 1992 for all PT.107s, a form accomplished by the field office for acquisition of UNHCR property. Temporary staff was hired during the year to update the inventory of non-expendable property.

### B. Comments of the Board

21. The Board acknowledges the efforts taken to update the inventory of non-expendable property covered by PT.107s for those purchased by headquarters. The Board noted that there were purchases made by field offices which were already received but the corresponding PT.107 forms have not been submitted to headquarters.

## VII. RECOMMENDATION 7 (g)

22. The processing of delivery reports should be expedited to ensure that financial statements reflect the true status of outstanding in-kind pledges. The reporting to donors should also be expedited to facilitate their reimbursement to UNHCR of outstanding pledges.

### A. Measures taken by the Administration

23. The Fund-Raising Service within UNHCR is making every effort to have the field offices confirm receipt of donations in kind as soon as possible and promptly to prepare reports to donors for timely release of final payments against pledges. UNHCR has also formally approached donors who have not paid prior years' pledges in the hope that this would provoke payment or yield explanations that would permit cancellation.

### B. Comments of the Board

24. The Board noted that the recording of some contributions in kind were not effected in the year when these were actually received in field offices as discussed in paragraphs 28 to 32. However, the difference noted during the 1992 audit is not as material compared to figures for 1991. With regard to the reporting to donors, the Board noted that while there was effort made to improve the situation, not much was achieved this year.



#### VIII. RECOMMENDATION 7 (h)

25. Voluntary contributions should be accepted and utilized in a manner consistent with the Financial Regulations of the United Nations and where appropriate, with the Financial Rules for voluntary funds.

##### A. Measures taken by the Administration

26. The Administration stated that the 1992 pledge letters from the United States no longer contain a clause for an independent audit. All subsequent pledge letters and agreements are now checked very carefully to ensure that the terms and conditions contained in the agreement conform with the United Nations Financial Regulations and the Financial Rules for voluntary funds.

##### B. Comments of the Board

27. This recommendation has been implemented.

#### IX. RECOMMENDATION 7 (i)

28. The control of food items in field offices should be improved through effective storage and adequate monitoring of receipts and issues.

##### A. Measures taken by the Administration

29. The Administration stated that a proper in-out warehouse registry of all commodities is now in place at the field office in Nigeria.

##### B. Comments of the Board

30. Nigeria was not one of the field offices visited by the Board this year and the Board did not have an opportunity to assess the adequacy of inventory control there. However, in field offices visited, inadequate inventory controls exist. In the sub-offices in Zaire, loose controls resulted in the loss through theft of several food items.

#### X. RECOMMENDATION 7 (j)

31. The disposal of UNHCR property through donations should follow existing procedures while inventory approved for disposal should be vigorously followed up to ensure their timely deletion from inventory.

##### A. Measures taken by the Administration

32. The Administration stated that field offices have been reminded to obtain prior approval from the Property Survey Board at headquarters before they make donation of UNHCR property. The Administration also hopes to institute a

follow-up system on decisions taken by the Property Survey Board to minimize the delays in the disposal of non-expendable property.

B. Comments of the Board

33. The reminders sent by the Administration to field offices were reviewed. Nevertheless, some offices continue to disregard these directives as discussed in paragraphs 84 to 85.

XI. RECOMMENDATION 7 (k)

34. The request by UNHCR to the Internal Audit Division for the establishment of a UNHCR-dedicated, Geneva-based Internal Audit Division Unit should be implemented. To the extent possible, financial resources for the Internal Audit Division should be increased to enable it to expand and strengthen its audit coverage, commensurate with the increase in UNHCR activities.

A. Measures taken by the Administration

35. The UNHCR Section of the Internal Audit Division at Geneva was strengthened in 1992 by increasing its staff force to seven auditors, six at the Professional level and one at the General Service level. In 1993, the Administration will make available two additional posts, one at the P-4 level and the other at the General Service level.

B. Comments of the Board

36. Thirteen audit engagements were undertaken on UNHCR for 1992, of which five were carried out by the UNHCR Section at Geneva and the rest were conducted by other Internal Audit Division staff from New York and Nairobi. Given the budget of \$1,071.9 million of UNHCR, the audit coverage appears inadequate.

37. The Administration explained that the low performance of the UNHCR Section of the Internal Audit Division was attributed to limited staff resources and the assignment of its Chief to non-audit missions in Kuwait and Iraq for the last quarter of 1991 and first quarter of 1992, resulting in the redirection of audit priorities in 1992.

38. The Board recommends the development of an audit strategy for UNHCR, where for a given year, the UNHCR Section of the Internal Audit Division concentrates its audit in one specific audit area to ensure a wider coverage of as many field offices and to achieve tangible audit results. For 1993, the Board specifically recommended the strengthening of internal controls for cash resources at the field offices as discussed in paragraphs 66 to 79.

## II. AUDIT OPINION

We have examined the following appended financial statements, numbered I to III, properly identified, the relevant schedules 1 to 9, annex 1, and the supporting explanatory notes, on the voluntary funds administered by the United Nations High Commissioner for Refugees for the financial period ended 31 December 1992, in accordance with Common Auditing Standards of the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. Our examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as we considered necessary in the circumstances.

As a result of our examination, we are of the opinion that the financial statements present fairly the financial position of UNHCR as at 31 December 1992 and the results of its operations for the financial period then ended; that they were prepared in accordance with the stated accounting policies which were applied on a consistent basis with that of the preceding financial period. The transactions were in accordance with the Financial Regulations and the relevant legislative authority.

In accordance with our usual practice, we have issued a long form report on our audit of UNHCR financial statements, as provided for in the Financial Regulations.

(Signed) Osei Tutu PREMPEH  
Auditor-General of Ghana

(Signed) Pascasio S. BANARIA  
Chairman, Commission on Audit  
of the Philippines

(Signed) John BOURN, KCB  
Comptroller and Auditor General  
of the United Kingdom of Great  
Britain and Northern Ireland

28 June 1993

III. FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 1992

**STATEMENT I**

**Balance sheet as at 31 December 1992**  
(Thousands of United States dollars)

|                                        | 1991          | 1992               | 1991                                      | 1992           |
|----------------------------------------|---------------|--------------------|-------------------------------------------|----------------|
| <b>ASSETS</b>                          |               | <b>LIABILITIES</b> |                                           |                |
| 15 078 Cash - in hand and at banks     | 18 630        | 265 577            | Obligations for projects                  | 401 979        |
| 4 297 - in transit                     | 2 622         | 280                | Letters of credit                         | 280            |
| <u>19 375</u>                          | <u>21 252</u> | --                 | Due to UNDP                               | 1 122          |
|                                        |               | 15 814             | Advance contributions                     | 1 130          |
|                                        |               | <u>4 203</u>       | Other payables                            | <u>6 073</u>   |
| 267 580 <u>Short-term investments</u>  | 343 849       | 285 874            |                                           | 410 584        |
|                                        |               |                    | <b>BALANCES/RESERVES</b>                  |                |
| <u>Accounts receivable</u>             |               | 50 000             | <u>Working capital and Guarantee Fund</u> | 50 000         |
| 198 389 Governmental and other pledges | 333 007       |                    |                                           |                |
| 3 533 Private pledges                  | 805           |                    |                                           |                |
| 935 Accrued interest                   | 1 343         |                    |                                           |                |
| Due from the United Nations            | 2 614         |                    | <u>General programmes</u>                 |                |
| 1 341 Office at Geneva                 | --            | 43 735             | Annual programme                          | 61 721         |
| 459 Due from UNDP                      | --            | <u>6 000</u>       | Emergency Fund                            | <u>8 000</u>   |
| 2 640 Due from WFP                     | 2 179         |                    |                                           |                |
| 605 Due from implementing agencies     | <u>4 546</u>  | 49 735             |                                           | 69 721         |
| 4 309 Other receivables                | 344 494       |                    |                                           |                |
| <u>212 221</u>                         |               |                    | <u>Special programmes</u>                 |                |
| <u>Loans and long-term receivables</u> |               |                    | Education Account                         | 2 080          |
| 2 819 Loans to/on behalf of refugees   | 2 622         | 4 021              | Staff Housing Fund                        | <u>188</u>     |
| 21 Long-term receivables               | <u>19</u>     | <u>4 563</u>       |                                           | 2 268          |
| <u>2 840</u>                           |               |                    |                                           |                |
|                                        |               | 109 004            | <u>Other special programmes</u>           | 177 294        |
| Less: Contingency for loans and        | (2 641)       |                    |                                           |                |
| long-term receivables                  | <u>272</u>    |                    |                                           |                |
|                                        |               |                    | <u>Deferred expenditure</u>               |                |
|                                        |               |                    |                                           |                |
|                                        |               | 709 867            | <u>Total liabilities</u>                  | <u>709 867</u> |
|                                        |               |                    |                                           |                |
| 499 176 <u>Total assets</u>            |               |                    |                                           |                |

Certified by:

(Signed) Gerald WALZER  
Controller, Division of Programmes, Support,  
Budget and Finance

Approved by:

(Signed) Sadako OGATA  
United Nations High Commissioner  
for Refugees



## STATEMENT II

## Income and expenditure for the year 1992 - All funds, cash and kind

(Thousands of United States dollars)

|                                                            | Working capital and Guarantee Fund | General programmes Annual programme | General programmes Emergency Fund | Refugee education account | Special programmes a/ Staff Housing Fund | Other special programmes b/ | Total     |
|------------------------------------------------------------|------------------------------------|-------------------------------------|-----------------------------------|---------------------------|------------------------------------------|-----------------------------|-----------|
| BALANCES/RESERVES AS AT 1 JANUARY 1992                     | 50 000                             | 43 735                              | 6 000                             | 4 021                     | 542                                      | 109 004                     | 213 302   |
| INCOME                                                     |                                    |                                     |                                   |                           |                                          |                             |           |
| Contributions                                              |                                    |                                     |                                   |                           |                                          |                             |           |
| Governmental                                               |                                    | 326 847                             | 45                                |                           |                                          | 497 488                     | 824 380   |
| Intergovernmental                                          |                                    | 24 885                              | 123                               |                           |                                          | 205 921                     | 230 929   |
| Non-governmental/private                                   |                                    | 2 233                               | 200                               |                           |                                          | 24 095                      | 26 528    |
| Other income                                               |                                    |                                     |                                   |                           |                                          |                             |           |
| Interest, bank charges and exchange differences            | 12 905                             | (601)                               |                                   |                           |                                          |                             | 12 304    |
| Loan repayments and miscellaneous income                   | 194                                | 826                                 | 1                                 |                           | 76                                       | 162                         | 1 259     |
| Cancellations of obligations                               |                                    | 27 002                              | 1 618                             | 989                       |                                          | 31 560                      | 61 169    |
| Refunds from agencies/adjustments to prior years' projects |                                    | 6 436                               | 283                               | 94                        | 59                                       | 5 481                       | 12 353    |
| Adjustments of contributions/refunds to donors             |                                    | (1 500)                             | (167)                             |                           |                                          | (9 389)                     | (11 056)  |
| Total, income                                              | 13 099                             | 386 128                             | 2 103                             | 1 083                     | 135                                      | 755 318                     | 1 157 866 |
| TRANSFERS BETWEEN FUNDS/RESERVES                           | (13 099)                           | (5 208)                             | 19 082                            |                           |                                          | (775)                       |           |
| Total, funds available                                     | 50 000                             | 424 655                             | 27 185                            | 5 104                     | 677                                      | 863 547                     | 1 371 168 |
| EXPENDITURE                                                |                                    |                                     |                                   |                           |                                          |                             |           |
| Obligations incurred for:                                  |                                    |                                     |                                   |                           |                                          |                             |           |
| Operations                                                 |                                    | 301 892                             | 19 185                            | 3 024                     |                                          | 678 522                     | 1 002 623 |
| Programme support and administration                       |                                    | 61 042                              |                                   |                           | 489                                      | 7 731                       | 69 262    |
| Total, expenditure                                         | -                                  | 362 934                             | 19 185                            | 3 024                     | 489                                      | 686 253                     | 1 071 885 |
| BALANCES/RESERVES AS AT 31 DECEMBER 1992                   | 50 000                             | 61 721                              | 8 000                             | 2 080                     | 188                                      | 177 294                     | 299 233   |

a/ Including all trust funds and special accounts.

b/ For breakdown by programme, see annex to statement II.

# ANNEX TO STATEMENT II

## Special programmes

(Thousands of United States dollars)

|                                                               | Afghan<br>repatriation<br>programme | Kampuchean<br>returnees | Mozambican<br>returnees | Emergency<br>operation<br>Horn of<br>Africa | Cyprus<br>operation | South<br>African<br>repatriation | Comprehensive<br>plan of<br>action for<br>Indo-Chinese<br>refugees |
|---------------------------------------------------------------|-------------------------------------|-------------------------|-------------------------|---------------------------------------------|---------------------|----------------------------------|--------------------------------------------------------------------|
| BALANCES/RESERVES AS AT 1 JANUARY 1992                        | 6 452                               | 819                     | 2 151                   | 12 791                                      | 529                 | 12 303                           | 10 044                                                             |
| INCOME                                                        |                                     |                         |                         |                                             |                     |                                  |                                                                    |
| Contributions                                                 |                                     |                         |                         |                                             |                     |                                  |                                                                    |
| Governmental                                                  | 45 711                              | 56 619                  | 6 602                   | 37 631                                      | 10 000              | 1 940                            | 57 053                                                             |
| Intergovernmental                                             | 4 976                               | 9 136                   |                         | 436                                         |                     | 4                                | 5 231                                                              |
| Non-governmental/private                                      | 2                                   | 651                     |                         |                                             |                     |                                  | 364                                                                |
| Other income                                                  |                                     |                         |                         |                                             |                     |                                  |                                                                    |
| Interest, bank charges and exchange<br>differences            |                                     |                         |                         |                                             |                     |                                  |                                                                    |
| Loan repayments and miscellaneous income                      | 45                                  |                         | 20                      |                                             |                     |                                  | 5 554                                                              |
| Cancellations of obligations                                  | 395                                 | 524                     | 1 021                   | 2 097                                       | 1 413               | 1 208                            | 1 496                                                              |
| Refunds from agencies/adjustments to<br>prior years' projects | 1 384                               | 32                      | 8                       | 48                                          |                     |                                  | (65)                                                               |
| Adjustments of contributions/refunds<br>to donors             |                                     |                         |                         | (14)                                        |                     |                                  |                                                                    |
| Total, income                                                 | 52 513                              | 66 962                  | 7 651                   | 40 198                                      | 11 413              | 3 152                            | 69 633                                                             |
| TRANSFERS BETWEEN FUNDS/RESERVES                              | 220                                 | (1)                     |                         | 509                                         |                     |                                  | 142                                                                |
| Total, funds available                                        | 59 185                              | 67 780                  | 9 802                   | 53 498                                      | 11 942              | 15 455                           | 79 819                                                             |
| EXPENDITURE                                                   |                                     |                         |                         |                                             |                     |                                  |                                                                    |
| Obligations incurred for:                                     |                                     |                         |                         |                                             |                     |                                  |                                                                    |
| Operations                                                    | 51 892                              | 47 410                  | 6 375                   | 41 384                                      | 9 886               | 14 042                           | 58 680                                                             |
| Programme support and administration                          |                                     | 149                     |                         |                                             | 525                 |                                  | 70                                                                 |
| Total, expenditure                                            | 51 892                              | 47 559                  | 6 375                   | 41 384                                      | 10 411              | 14 042                           | 58 750                                                             |
| BALANCES/RESERVES AS AT 31 DECEMBER 1992                      | 7 293                               | 20 221                  | 3 427                   | 12 114                                      | 1 531               | 1 413                            | 21 069                                                             |

ANNEX TO STATEMENT II (concluded)

|                                                            | Humanitarian assistance in former Yugoslavia | Humanitarian plan of action for the Middle East | Emergency assistance in Bangladesh | Angolan repatriation operation | Other trust funds a/ Kind | Total special programmes b/ |
|------------------------------------------------------------|----------------------------------------------|-------------------------------------------------|------------------------------------|--------------------------------|---------------------------|-----------------------------|
| BALANCES/RESERVES AS AT 1 JANUARY 1992                     | 5 317                                        | 10 280                                          |                                    |                                | 48 318                    | 109 004                     |
| INCOME                                                     |                                              |                                                 |                                    |                                |                           |                             |
| Contributions                                              |                                              |                                                 |                                    |                                |                           |                             |
| Governmental                                               | 170 340                                      | 16 390                                          | 18 660                             | 19 552                         | 42 822                    | 497 488                     |
| Intergovernmental                                          | 158 459                                      | 1 096                                           | 2 765                              | 1 852                          | 16 707                    | 205 921                     |
| Non-governmental/private                                   | 11 197                                       | 2 298                                           | 229                                |                                | 6 979                     | 24 095                      |
| Other income                                               |                                              |                                                 |                                    |                                |                           |                             |
| Interest, bank charges and exchange differences            |                                              |                                                 |                                    |                                |                           |                             |
| Loan repayments and miscellaneous income                   |                                              | 46                                              |                                    |                                | 51                        | 162                         |
| Cancellations of obligations                               | 27                                           | 12 208                                          |                                    |                                | 6 774                     | 31 560                      |
| Refunds from agencies/adjustments to prior years' projects |                                              | 2 341                                           |                                    |                                | 172                       | 5 481                       |
| Adjustments of contributions/refunds to donors             | (102)                                        | (13)                                            |                                    |                                | (8 856)                   | (9 389)                     |
| Total, income                                              | 339 921                                      | 34 366                                          | 21 654                             | 21 404                         | 64 649                    | 755 318                     |
| TRANSFERS BETWEEN FUNDS/RESERVES                           | (335)                                        |                                                 | 145                                | 198                            | (1 653)                   | (775)                       |
| Total, funds available                                     | 344 903                                      | 44 646                                          | 21 799                             | 21 602                         | 111 314                   | 863 547                     |
| EXPENDITURE                                                |                                              |                                                 |                                    |                                |                           |                             |
| Obligations incurred for:                                  |                                              |                                                 |                                    |                                |                           |                             |
| Operations                                                 | 308 890                                      | 39 489                                          | 19 966                             | 12 635                         | 46 071                    | 678 522                     |
| Programme support and administration                       |                                              |                                                 |                                    |                                | 6 987                     | 7 731                       |
| Total, expenditure                                         | 308 890                                      | 39 489                                          | 19 966                             | 12 635                         | 53 058                    | 686 253                     |
| BALANCES/RESERVES AS AT 31 DECEMBER 1992                   | 36 013                                       | 5 157                                           | 1 833                              | 8 967                          | 58 256                    | 177 294                     |

a/ Breakdown of 1992 contributions by donor is provided in schedule 1 and a breakdown of expenditure by location in schedule 5.

b/ Including all trust funds and special accounts.

## STATEMENT III

## Status of obligations as at 31 December 1992

(Thousands of United States dollars)

|                                                           | Current year         |                         | Prior years |                                         |                         |                      |
|-----------------------------------------------------------|----------------------|-------------------------|-------------|-----------------------------------------|-------------------------|----------------------|
|                                                           | Incurring<br>in 1992 | Payments/<br>deliveries | Outstanding | Unliquidated<br>as at<br>1 January 1992 | Payments/<br>deliveries | Cancellations        |
|                                                           |                      |                         |             |                                         | Outstanding             | Outstanding          |
|                                                           |                      |                         |             |                                         |                         | Total<br>outstanding |
| <b>GENERAL PROGRAMMES</b>                                 |                      |                         |             |                                         |                         |                      |
| Annual programme                                          | 362 934              | 302 261                 | 60 673      | 75 270                                  | 40 821                  | 7 447                |
| Emergency Fund                                            | 19 185               | 7 292                   | 11 893      | 5 803                                   | 3 381                   | 804                  |
| Total, general programmes                                 | 382 119              | 309 553                 | 72 566      | 81 073                                  | 44 202                  | 8 251                |
| <b>SPECIAL PROGRAMMES</b>                                 |                      |                         |             |                                         |                         |                      |
| <b>Special accounts</b>                                   |                      |                         |             |                                         |                         |                      |
| Education account                                         | 3 024                | 1 205                   | 1 819       | 2 184                                   | 1 187                   | 8                    |
| Staff Housing Fund                                        | 489                  | 385                     | 104         | 90                                      | 54                      | 36                   |
| Total, special accounts                                   | 3 513                | 1 590                   | 1 923       | 2 274                                   | 1 241                   | 44                   |
| <b>Other special programmes</b>                           |                      |                         |             |                                         |                         |                      |
| Afghan repatriation programme                             | 51 892               | 40 230                  | 11 662      | 675                                     | 280                     | 11 662               |
| Kampuchean returnees                                      | 47 559               | 41 786                  | 5 773       | 13 192                                  | 12 668                  | 5 773                |
| Mozambican returnees                                      | 6 375                | 2 911                   | 3 464       | 1 814                                   | 683                     | 3 574                |
| Emergency, Horn of Africa                                 | 41 384               | 24 494                  | 16 890      | 14 998                                  | 9 460                   | 20 331               |
| Cyprus operation                                          | 10 411               | 6 670                   | 3 741       | 2 559                                   | 661                     | 4 226                |
| South African repatriation                                | 14 042               | 13 671                  | 371         | 8 041                                   | 1 413                   | 373                  |
| Comprehensive plan of action<br>for Indo-Chinese refugees | 58 750               | 50 079                  | 8 671       | 12 275                                  | 6 721                   | 8 671                |
| Humanitarian assistance to<br>former Yugoslavia           | 308 890              | 136 622                 | 172 268     | 148                                     | 121                     | 172 268              |
| Plan of action, Middle East                               | 39 489               | 32 080                  | 7 409       | 60 813                                  | 29 001                  | 27 013               |
| Emergency humanitarian<br>assistance to Bangladesh        | 19 966               | 16 706                  | 3 260       |                                         |                         | 3 260                |
| Angolan repatriation operation                            | 12 635               | 4 527                   | 8 108       |                                         |                         | 8 108                |
| Other trust funds                                         | 74 860               | 48 196                  | 26 664      | 67 715                                  | 33 330                  | 53 936               |
| Total, other special<br>programmes                        | 686 253              | 417 972                 | 268 281     | 182 230                                 | 99 756                  | 319 195              |
| Grand total                                               | 1 071 885            | 729 115                 | 342 770     | 265 577                                 | 145 199                 | 401 979              |

## SCHEDULE 1

Status of contributions as at 31 December 1992 - All funds

(United States dollars)

| Fund                                                      | Cash                   |             | Kind                   |            | Total         |
|-----------------------------------------------------------|------------------------|-------------|------------------------|------------|---------------|
|                                                           | Outstanding<br>pledges | Paid        | Outstanding<br>pledges | Delivered  |               |
| Annual programme                                          | 31 839 641             | 321 842 556 | 282 929                | 360        | 353 965 486   |
| Emergency Fund                                            | 123 457                | 244 964     |                        |            | 368 421       |
| Afghan repatriation<br>programme                          | 6 474 392              | 44 214 685  |                        |            | 50 689 077    |
| Kampuchean returnees                                      | 7 359 025              | 58 985 400  |                        | 61 820     | 66 406 245    |
| Mozambican returnees                                      | 4 028 133              | 2 573 815   |                        |            | 6 601 948     |
| Emergency, Horn of Africa                                 | 2 666 842              | 35 263 999  |                        | 136 273    | 38 067 114    |
| Cyprus operation                                          | 6 500 000              | 3 500 000   |                        |            | 10 000 000    |
| South African repatriation                                |                        | 1 719 731   | 223 948                |            | 1 943 679     |
| Comprehensive plan of action<br>for Indo-Chinese refugees | 6 960 231              | 55 687 756  |                        |            | 62 647 987    |
| Humanitarian assistance<br>to former Yugoslavia           | 98 413 998             | 126 472 885 | 64 666 598             | 50 442 055 | 339 995 536   |
| Plan of action, Middle East                               | 1 080 097              | 11 575 925  | 467 078                | 6 660 134  | 19 783 234    |
| Emergency assistance to<br>Bangladesh                     | 3 765 432              | 17 575 210  | 237 389                | 76 168     | 21 654 199    |
| Angolan repatriation<br>operation                         | 14 942 761             | 6 460 810   |                        |            | 21 403 571    |
| Other trust funds                                         | 13 469 427             | 53 038 951  | 14 576 793             | 7 225 460  | 88 310 631    |
| Grand total                                               | 197 623 436            | 739 156 687 | 80 454 735             | 64 602 270 | 1 081 837 128 |



SCHEDULE 1 (continued)

| Fund by donor type                                     | Cash                |             | Kind                |            | Total       |
|--------------------------------------------------------|---------------------|-------------|---------------------|------------|-------------|
|                                                        | Outstanding pledges | Paid        | Outstanding pledges | Delivered  |             |
| <u>Governmental</u>                                    |                     |             |                     |            |             |
| Annual programme                                       | 18 208 355          | 308 355 498 | 282 929             |            | 326 846 782 |
| Emergency Fund                                         |                     | 45 301      |                     |            | 45 301      |
| Afghan repatriation programme                          | 1 943 540           | 43 768 027  |                     |            | 45 711 567  |
| Kampuchean returnees                                   | 1 000               | 56 556 082  |                     | 61 820     | 56 618 902  |
| Mozambican returnees                                   | 4 028 133           | 2 573 815   |                     |            | 6 601 948   |
| Emergency, Horn of Africa                              | 2 666 842           | 34 964 026  |                     |            | 37 630 868  |
| Cyprus operation                                       | 6 500 000           | 3 500 000   |                     |            | 10 000 000  |
| South African repatriation                             |                     | 1 715 825   | 223 948             |            | 1 939 773   |
| Comprehensive plan of action for Indo-Chinese refugees | 2 180 272           | 54 872 851  |                     |            | 57 053 123  |
| Humanitarian assistance to former Yugoslavia           | 21 251 028          | 103 693 475 | 10 301 046          | 35 094 687 | 170 340 236 |
| Plan of Action, Middle East                            |                     | 10 322 528  | 467 078             | 5 600 069  | 16 389 675  |
| Emergency Assistance to Bangladesh                     | 1 000 000           | 17 422 419  | 237 389             |            | 18 659 808  |
| Angolan repatriation operation                         | 13 090 909          | 6 460 810   |                     |            | 19 551 719  |
| Other trust funds                                      | 5 929 063           | 36 892 952  | 12 290 852          | 1 877 448  | 56 990 315  |
| Total, governmental                                    | 76 799 142          | 681 143 609 | 23 803 242          | 42 634 024 | 824 380 017 |
| <u>Intergovernmental</u>                               |                     |             |                     |            |             |
| Annual programme                                       | 13 631 286          | 11 253 561  |                     |            | 24 884 847  |
| Emergency Fund                                         | 123 457             |             |                     |            | 123 457     |
| Afghan repatriation programme                          | 4 530 852           | 445 070     |                     |            | 4 975 922   |
| Kampuchean returnees                                   | 7 358 025           | 1 777 778   |                     |            | 9 135 803   |
| Comprehensive plan of action for Indo-Chinese refugees | 4 779 959           | 450 675     |                     |            | 5 230 634   |
| Humanitarian assistance to former Yugoslavia           | 77 162 970          | 11 666 787  | 54 365 552          | 15 263 636 | 158 458 945 |
| Plan of action, Middle East                            | 1 080 097           | 15 565      |                     |            | 1 095 662   |
| Emergency assistance to Bangladesh                     | 2 765 432           |             |                     |            | 2 765 432   |
| Angolan repatriation operation                         | 1 851 852           |             |                     |            | 1 851 852   |
| Other trust funds                                      | 7 540 364           | 9 166 773   | 1 649 595           | 4 049 543  | 22 406 275  |
| Total, intergovernmental                               | 120 824 294         | 34 776 209  | 56 015 147          | 19 313 179 | 230 928 829 |

SCHEDULE 1 (continued)

| Fund by donor type                                     | Cash                |             | Kind                |            | Total         |
|--------------------------------------------------------|---------------------|-------------|---------------------|------------|---------------|
|                                                        | Outstanding pledges | Paid        | Outstanding pledges | Delivered  |               |
| <u>Non-governmental/private</u>                        |                     |             |                     |            |               |
| Annual programme                                       |                     | 2 233 497   |                     | 360        | 2 233 857     |
| Emergency Fund                                         |                     | 199 663     |                     |            | 199 663       |
| Afghan repatriation programme                          |                     | 1 588       |                     |            | 1 588         |
| Kampuchean returnees                                   |                     | 651 540     |                     |            | 651 540       |
| Emergency, Horn of Africa                              |                     | 299 973     |                     | 136 273    | 436 246       |
| South African repatriation                             |                     | 3 906       |                     |            | 3 906         |
| Comprehensive plan of action for Indo-Chinese refugees |                     | 364 230     |                     |            | 364 230       |
| Humanitarian assistance to former Yugoslavia           |                     | 11 112 623  |                     | 83 732     | 11 196 355    |
| Plan of action, Middle East                            |                     | 1 237 832   |                     | 1 050 065  | 2 297 897     |
| Emergency assistance to Bangladesh                     |                     | 152 791     |                     | 76 168     | 228 959       |
| Other trust funds                                      |                     | 6 979 226   | 636 346             | 1 298 469  | 8 914 041     |
| Total, non-governmental/private                        |                     | 23 236 869  | 636 346             | 2 655 067  | 26 528 282    |
| Grand total                                            | 197 623 436         | 739 156 687 | 80 454 735          | 64 602 270 | 1 081 837 128 |

## SCHEDULE 1 (continued)

| Fund by donor                                          | Cash                |           | Kind                |           | Total     |
|--------------------------------------------------------|---------------------|-----------|---------------------|-----------|-----------|
|                                                        | Outstanding pledges | Paid      | Outstanding pledges | Delivered |           |
| GOVERNMENTAL                                           |                     |           |                     |           |           |
| <u>Algeria</u>                                         |                     |           |                     |           |           |
| Annual programme                                       |                     | 50 000    |                     |           | 50 000    |
| Humanitarian assistance to former Yugoslavia           |                     |           |                     | 80 000    | 80 000    |
|                                                        |                     | 50 000    |                     | 80 000    | 130 000   |
| <u>Argentina</u>                                       |                     |           |                     |           |           |
| Annual programme                                       |                     | 101 571   |                     |           | 101 571   |
|                                                        |                     | 101 571   |                     |           | 101 571   |
| <u>Australia</u>                                       |                     |           |                     |           |           |
| Annual programme                                       |                     | 5 202 521 | 97 744              |           | 5 300 265 |
| Kampuchean returnees                                   |                     | 700 000   |                     |           | 700 000   |
| Comprehensive plan of action for Indo-Chinese refugees |                     | 1 029 545 |                     |           | 1 029 545 |
| Humanitarian assistance to former Yugoslavia           |                     | 439 518   |                     |           | 439 518   |
| Other trust funds                                      |                     | 990 091   |                     |           | 990 091   |
|                                                        |                     | 8 361 675 | 97 744              |           | 8 459 419 |
| <u>Austria</u>                                         |                     |           |                     |           |           |
| Annual programme                                       |                     | 454 902   |                     |           | 454 902   |
| Afghan repatriation programme                          |                     | 46 296    |                     |           | 46 296    |
| Kampuchean returnees                                   |                     | 431 034   |                     |           | 431 034   |
| South African repatriation                             |                     | 500 000   |                     |           | 500 000   |
| Humanitarian assistance to former Yugoslavia           |                     | 172 414   |                     |           | 172 414   |
| Angolan repatriation operation                         |                     | 50 000    |                     |           | 50 000    |
| Other trust funds                                      | 438 596             | 243 851   |                     |           | 682 447   |
|                                                        | 438 596             | 1 898 497 |                     |           | 2 337 093 |
| <u>Belgium</u>                                         |                     |           |                     |           |           |
| Annual programme                                       | 757 576             | 1 447 926 |                     |           | 2 205 502 |
| Emergency, Horn of Africa                              | 181 818             |           |                     |           | 181 818   |
| Humanitarian assistance to former Yugoslavia           |                     | 162 274   | 2 210 513           |           | 2 372 787 |
| Angolan repatriation operation                         | 90 909              |           |                     |           | 90 909    |
| Other trust funds                                      | 604 272             | 514 983   |                     |           | 1 119 255 |
|                                                        | 1 634 575           | 2 125 183 | 2 210 513           |           | 5 970 271 |

SCHEDULE 1 (continued)

| Fund by donor                                             | Cash                   |            | Kind                   |           | Total      |
|-----------------------------------------------------------|------------------------|------------|------------------------|-----------|------------|
|                                                           | Outstanding<br>pledges | Paid       | Outstanding<br>pledges | Delivered |            |
| <u>Bhutan</u>                                             |                        |            |                        |           |            |
| Annual programme                                          | 5 000                  |            |                        |           | 5 000      |
|                                                           | 5 000                  |            |                        |           | 5 000      |
| <u>Brunei Darussalam</u>                                  |                        |            |                        |           |            |
| Emergency assistance to<br>Bangladesh                     |                        | 50 000     |                        |           | 50 000     |
|                                                           |                        | 50 000     |                        |           | 50 000     |
| <u>Burkina Faso</u>                                       |                        |            |                        |           |            |
| Emergency Fund                                            |                        | 3 861      |                        |           | 3 861      |
|                                                           |                        | 3 861      |                        |           | 3 861      |
| <u>Cameroon</u>                                           |                        |            |                        |           |            |
| Annual programme                                          | 3 704                  |            |                        |           | 3 704      |
| <u>Canada</u>                                             |                        |            |                        |           |            |
| Annual programme                                          |                        | 19 227 252 |                        |           | 19 227 252 |
| Afghan repatriation<br>programme                          |                        | 2 395 833  |                        |           | 2 395 833  |
| Kampuchean returnees                                      |                        | 2 917 004  |                        |           | 2 917 004  |
| Emergency, Horn of Africa                                 |                        | 3 847 483  |                        |           | 3 847 483  |
| Comprehensive plan of action<br>for Indo-Chinese refugees |                        | 1 694 916  |                        |           | 1 694 916  |
| Humanitarian assistance<br>to former Yugoslavia           | 3 125 000              | 4 586 146  |                        | 1 139 063 | 8 850 209  |
| Emergency assistance to<br>Bangladesh                     |                        | 1 271 186  |                        |           | 1 271 186  |
| Other trust funds                                         |                        | 1 371 177  |                        |           | 1 371 177  |
|                                                           | 3 125 000              | 37 310 997 |                        | 1 139 063 | 41 575 060 |
| <u>Chile</u>                                              |                        |            |                        |           |            |
| Annual programme                                          |                        | 40 000     |                        |           | 40 000     |
| Kampuchean returnees                                      |                        | 3 000      |                        |           | 3 000      |
|                                                           |                        | 43 000     |                        |           | 43 000     |
| <u>China</u>                                              |                        |            |                        |           |            |
| Annual programme                                          | 250 000                |            |                        |           | 250 000    |
| Kampuchean returnees                                      |                        | 50 000     |                        |           | 50 000     |
| Other trust funds                                         |                        |            |                        | 84 000    | 84 000     |
|                                                           | 250 000                | 50 000     |                        | 84 000    | 384 000    |

SCHEDULE 1 (continued)

| Fund by donor                                          | Cash                |            | Kind                |           | Total      |
|--------------------------------------------------------|---------------------|------------|---------------------|-----------|------------|
|                                                        | Outstanding pledges | Paid       | Outstanding pledges | Delivered |            |
| <u>Colombia</u>                                        |                     |            |                     |           |            |
| Annual programme                                       |                     | 18 090     |                     |           | 18 090     |
|                                                        |                     | 18 090     |                     |           | 18 090     |
| <u>Costa Rica</u>                                      |                     |            |                     |           |            |
| Annual programme                                       |                     | 13 354     |                     |           | 13 354     |
|                                                        |                     | 13 354     |                     |           | 13 354     |
| <u>Cyprus</u>                                          |                     |            |                     |           |            |
| Annual programme                                       |                     | 3 000      |                     |           | 3 000      |
| Humanitarian assistance to former Yugoslavia           |                     |            |                     | 67 000    | 67 000     |
|                                                        |                     | 3 000      |                     | 67 000    | 70 000     |
| <u>Czechoslovakia</u>                                  |                     |            |                     |           |            |
| Humanitarian assistance to former Yugoslavia           |                     | 25 000     |                     |           | 25 000     |
|                                                        |                     | 25 000     |                     |           | 25 000     |
| <u>Denmark</u>                                         |                     |            |                     |           |            |
| Annual programme                                       | 966 183             | 15 936 402 |                     |           | 16 902 585 |
| Afghan repatriation programme                          | 1 127 214           | 847 458    |                     |           | 1 974 672  |
| Kampuchean returnees                                   |                     | 1 636 432  |                     |           | 1 636 432  |
| Mozambican returnees                                   | 2 383 575           |            |                     |           | 2 383 575  |
| Emergency, Horn of Africa                              | 2 415 459           | 1 313 560  |                     |           | 3 729 019  |
| Comprehensive plan of action for Indo-Chinese refugees |                     | 1 016 950  |                     |           | 1 016 950  |
| Humanitarian assistance to former Yugoslavia           | 3 220 612           | 3 003 390  |                     |           | 6 224 002  |
| Plan of Action, Middle East                            |                     | 806 452    |                     |           | 806 452    |
| Emergency assistance to Bangladesh                     |                     | 638 978    |                     |           | 638 978    |
| Angolan repatriation operation                         |                     | 847 457    |                     |           | 847 457    |
| Other trust funds                                      | 587 909             | 2 429 565  |                     |           | 3 017 474  |
|                                                        | 10 700 952          | 28 476 644 |                     |           | 39 177 596 |



SCHEDULE 1 (continued)

| Fund by donor                                                | Cash                   |            | Kind                   |           | Total      |
|--------------------------------------------------------------|------------------------|------------|------------------------|-----------|------------|
|                                                              | Outstanding<br>pledges | Paid       | Outstanding<br>pledges | Delivered |            |
| <u>Djibouti</u>                                              |                        |            |                        |           |            |
| Annual programme                                             | 1 000                  |            |                        |           | 1 000      |
|                                                              | 1 000                  |            |                        |           | 1 000      |
| <u>El Salvador</u>                                           |                        |            |                        |           |            |
| Annual programme                                             |                        | 1 000      |                        |           | 1 000      |
|                                                              |                        | 1 000      |                        |           | 1 000      |
| <u>Finland</u>                                               |                        |            |                        |           |            |
| Annual programme                                             |                        | 17 962 286 |                        |           | 17 962 286 |
| Afghan repatriation<br>programme                             |                        | 431 602    |                        |           | 431 602    |
| Kampuchean returnees                                         |                        | 941 176    |                        |           | 941 176    |
| Mozambican returnees                                         |                        | 483 500    |                        |           | 483 500    |
| Emergency, Horn of Africa                                    |                        | 1 466 114  |                        |           | 1 466 114  |
| Comprehensive plan of<br>action for Indo-Chinese<br>refugees |                        | 1 591 492  |                        |           | 1 591 492  |
| Humanitarian assistance<br>to former Yugoslavia              | 77 500                 | 1 196 360  | 738 621                |           | 2 012 481  |
| Plan of action, Middle East                                  |                        |            | 467 078                | 588 235   | 1 055 313  |
| Emergency assistance to<br>Bangladesh                        |                        |            | 237 389                |           | 237 389    |
| Angolan repatriation<br>operation                            |                        | 179 727    |                        |           | 179 727    |
| Other trust funds                                            | 520 155                | 2 672 912  |                        | 172 810   | 3 365 877  |
|                                                              | 597 655                | 26 925 169 | 1 443 088              | 761 045   | 29 726 957 |
| <u>France</u>                                                |                        |            |                        |           |            |
| Annual programme                                             |                        | 5 967 173  | 185 185                |           | 6 152 358  |
| Afghan repatriation<br>programme                             |                        | 210 748    |                        |           | 210 748    |
| Kampuchean returnees                                         |                        | 1 008 903  |                        |           | 1 008 903  |
| Comprehensive plan of<br>action for Indo-Chinese<br>refugees |                        | 601 870    |                        |           | 601 870    |
| Humanitarian assistance<br>to former Yugoslavia              | 456 204                | 9 769 139  |                        |           | 10 225 343 |
| Emergency assistance to<br>Bangladesh                        |                        | 210 748    |                        |           | 210 748    |
| Other trust funds                                            | 6 992                  | 2 078 328  |                        | 71 126    | 2 156 446  |
|                                                              | 463 196                | 19 846 909 | 185 185                | 71 126    | 20 566 416 |

SCHEDULE 1 (continued)

| Fund by donor                                   | Cash                   |            | Kind                   |           | Total      |
|-------------------------------------------------|------------------------|------------|------------------------|-----------|------------|
|                                                 | Outstanding<br>pledges | Paid       | Outstanding<br>pledges | Delivered |            |
| <u>Germany</u>                                  |                        |            |                        |           |            |
| Annual programme                                |                        | 7 057 456  |                        |           | 7 057 456  |
| Kampuchean returnees                            |                        | 636 775    |                        |           | 636 755    |
| Humanitarian assistance<br>to former Yugoslavia |                        | 3 632 480  |                        |           | 3 632 480  |
| Emergency assistance to<br>Bangladesh           |                        | 301 205    |                        |           | 301 205    |
| Other trust funds                               |                        | 2 196 475  | 7 126 097              |           | 9 322 572  |
|                                                 |                        | 13 824 391 | 7 126 097              |           | 20 950 488 |
| <u>Greece</u>                                   |                        |            |                        |           |            |
| Annual programme                                |                        | 250 000    |                        |           | 250 000    |
| South African repatriation                      |                        | 10 000     |                        |           | 10 000     |
| Plan of action, Middle East                     |                        | 27 324     |                        |           | 27 324     |
|                                                 |                        | 287 324    |                        |           | 287 324    |
| <u>Holy See</u>                                 |                        |            |                        |           |            |
| Annual programme                                |                        | 10 000     |                        |           | 10 000     |
| Other trust funds                               |                        | 2 021      |                        |           | 2 021      |
|                                                 |                        | 12 021     |                        |           | 12 021     |
| <u>Hungary</u>                                  |                        |            |                        |           |            |
| Annual programme                                |                        | 20 000     |                        |           | 20 000     |
|                                                 |                        | 20 000     |                        |           | 20 000     |
| <u>Iceland</u>                                  |                        |            |                        |           |            |
| Annual programme                                |                        | 78 710     |                        |           | 78 710     |
| Humanitarian assistance<br>to former Yugoslavia |                        | 53 495     |                        |           | 53 495     |
|                                                 |                        | 132 205    |                        |           | 132 205    |
| <u>India</u>                                    |                        |            |                        |           |            |
| Annual programme                                | 7 143                  | 61         |                        |           | 7 204      |
|                                                 | 7 143                  | 61         |                        |           | 7 204      |

SCHEDULE 1 (continued)

| Fund by donor                                   | Cash                   |            | Kind                   |           | Total      |
|-------------------------------------------------|------------------------|------------|------------------------|-----------|------------|
|                                                 | Outstanding<br>pledges | Paid       | Outstanding<br>pledges | Delivered |            |
| <u>Indonesia</u>                                |                        |            |                        |           |            |
| Annual programme                                |                        | 4 000      |                        |           | 4 000      |
| Kampuchean returnees                            |                        | 23 650     |                        |           | 23 650     |
| Humanitarian assistance<br>to former Yugoslavia |                        | 100 000    |                        |           | 100 000    |
|                                                 |                        | 127 650    |                        |           | 127 650    |
| <u>Iran (Islamic Republic of)</u>               |                        |            |                        |           |            |
| Annual programme                                | 44 000                 |            |                        |           | 44 000     |
|                                                 | 44 000                 |            |                        |           | 44 000     |
| <u>Iraq</u>                                     |                        |            |                        |           |            |
| Plan of action, Middle East                     |                        | 916 129    |                        |           | 916 129    |
|                                                 |                        | 916 129    |                        |           | 916 129    |
| <u>Ireland</u>                                  |                        |            |                        |           |            |
| Annual programme                                |                        | 179 442    |                        |           | 179 442    |
| Kampuchean returnees                            |                        | 322 581    |                        |           | 322 581    |
| Humanitarian assistance<br>to former Yugoslavia |                        | 514 785    |                        |           | 514 785    |
|                                                 |                        | 1 016 808  |                        |           | 1 016 808  |
| <u>Italy</u>                                    |                        |            |                        |           |            |
| Annual programme                                |                        | 8 119 658  |                        |           | 8 119 658  |
| Kampuchean returnees                            |                        | 5 128 205  |                        |           | 5 128 205  |
| Emergency, Horn of Africa                       |                        | 854 701    |                        |           | 854 701    |
| Humanitarian assistance<br>to former Yugoslavia | 359 712                | 1 556 430  |                        | 21 378    | 1 937 520  |
| Other trust funds                               | 575 540                |            |                        |           | 575 540    |
|                                                 | 935 252                | 15 658 994 |                        | 21 378    | 16 615 624 |

SCHEDULE 1 (continued)

| Fund by donor                                                | Cash                   |             | Kind                   |           | Total       |
|--------------------------------------------------------------|------------------------|-------------|------------------------|-----------|-------------|
|                                                              | Outstanding<br>pledges | Paid        | Outstanding<br>pledges | Delivered |             |
| <u>Japan</u>                                                 |                        |             |                        |           |             |
| Annual programme                                             |                        | 28 220 247  |                        |           | 28 220 247  |
| Afghan repatriation<br>programme                             |                        | 13 583 186  |                        |           | 13 583 186  |
| Kampuchean returnees                                         |                        | 19 233 939  |                        |           | 19 233 939  |
| Mozambican returnees                                         |                        | 483 500     |                        |           | 483 500     |
| Emergency, Horn of Africa                                    |                        | 4 700 000   |                        |           | 4 700 000   |
| Comprehensive plan of<br>action for Indo-Chinese<br>refugees |                        | 15 090 892  |                        |           | 15 090 892  |
| Humanitarian assistance<br>to former Yugoslavia              | 4 000 000              | 18 436 730  |                        |           | 22 436 730  |
| Plan of action, Middle East                                  |                        | 5 000 000   |                        |           | 5 000 000   |
| Emergency Assistance<br>to Bangladesh                        |                        | 1 007 839   |                        |           | 1 007 839   |
| Angolan repatriation<br>operation                            |                        | 2 000 000   |                        |           | 2 000 000   |
| Other trust funds                                            |                        | 7 867 481   |                        |           | 7 867 481   |
|                                                              | 4 000 000              | 115 623 814 |                        |           | 119 623 814 |
| <u>Kenya</u>                                                 |                        |             |                        |           |             |
| Annual programme                                             | 448                    |             |                        |           | 448         |
|                                                              | 448                    |             |                        |           | 448         |
| <u>Lao People's Democratic<br/>Republic</u>                  |                        |             |                        |           |             |
| Annual programme                                             | 6 000                  | 6 000       |                        |           | 12 000      |
|                                                              | 6 000                  | 6 000       |                        |           | 12 000      |
| <u>Libyan Arab Jamahiriya</u>                                |                        |             |                        |           |             |
| Annual programme                                             |                        | 100 000     |                        |           | 100 000     |
|                                                              |                        | 100 000     |                        |           | 100 000     |
| <u>Liechtenstein</u>                                         |                        |             |                        |           |             |
| Annual programme                                             | 34 014                 |             |                        |           | 34 014      |
| Kampuchean returnees                                         |                        | 13 423      |                        |           | 13 423      |
| Humanitarian assistance<br>to former Yugoslavia              |                        | 19 737      |                        |           | 19 737      |
|                                                              | 34 014                 | 33 160      |                        |           | 67 174      |

SCHEDULE 1 (continued)

| Fund by donor                                   | Cash                   |           | Kind                   |           | Total     |
|-------------------------------------------------|------------------------|-----------|------------------------|-----------|-----------|
|                                                 | Outstanding<br>pledges | Paid      | Outstanding<br>pledges | Delivered |           |
| <u>Luxembourg</u>                               |                        |           |                        |           |           |
| Annual programme                                |                        | 433 999   |                        |           | 433 999   |
| Kampuchea returnees                             |                        | 95 764    |                        |           | 95 764    |
| Humanitarian assistance<br>to former Yugoslavia |                        | 574 332   |                        |           | 574 332   |
|                                                 |                        | 1 104 095 |                        |           | 1 104 095 |
| <u>Malaysia</u>                                 |                        |           |                        |           |           |
| Annual programme                                |                        | 20 000    |                        |           | 20 000    |
|                                                 |                        | 20 000    |                        |           | 20 000    |
| <u>Malta</u>                                    |                        |           |                        |           |           |
| Annual programme                                |                        | 3 627     |                        |           | 3 627     |
| Humanitarian assistance<br>to former Yugoslavia |                        | 5 000     |                        |           | 5 000     |
|                                                 |                        | 8 627     |                        |           | 8 627     |
| <u>Mexico</u>                                   |                        |           |                        |           |           |
| Annual programme                                |                        | 100 001   |                        |           | 100 001   |
|                                                 |                        | 100 001   |                        |           | 100 001   |
| <u>Monaco</u>                                   |                        |           |                        |           |           |
| Annual programme                                |                        | 5 914     |                        |           | 5 914     |
|                                                 |                        | 5 914     |                        |           | 5 914     |
| <u>Morocco</u>                                  |                        |           |                        |           |           |
| Annual programme                                | 15 000                 |           |                        |           | 15 000    |
| Humanitarian assistance<br>to former Yugoslavia | 10 000                 |           | 706 015                |           | 716 015   |
| Plan of action, Middle East                     |                        |           |                        | 524 138   | 524 138   |
| Other trust funds                               |                        |           | 728 781                |           | 728 781   |
|                                                 | 25 000                 |           | 1 434 796              | 524 138   | 1 983 934 |

SCHEDULE 1 (continued)

| Fund by donor                                                | Cash                   |            | Kind                   |           | Total      |
|--------------------------------------------------------------|------------------------|------------|------------------------|-----------|------------|
|                                                              | Outstanding<br>pledges | Paid       | Outstanding<br>pledges | Delivered |            |
| <u>Netherlands</u>                                           |                        |            |                        |           |            |
| Annual programme                                             | 277 778                | 22 808 681 |                        |           | 23 086 459 |
| Afghan repatriation<br>programme                             |                        | 2 947 620  |                        |           | 2 947 620  |
| Kampuchean returnees                                         |                        | 1 157 210  |                        | 61 820    | 1 219 030  |
| Emergency, Horn of Africa                                    |                        | 5 785 372  |                        |           | 5 785 372  |
| South African repatriation                                   |                        | 152 396    | 223 948                |           | 376 344    |
| Comprehensive plan of<br>action for Indo-Chinese<br>refugees |                        | 446 441    |                        |           | 446 441    |
| Humanitarian assistance<br>to former Yugoslavia              |                        | 6 910 844  |                        |           | 6 910 844  |
| Plan of action, Middle East                                  |                        | 268 817    |                        |           | 268 817    |
| Emergency assistance to<br>Bangladesh                        |                        | 1 553 806  |                        |           | 1 553 806  |
| Angolan repatriation<br>operation                            |                        | 563 206    |                        |           | 563 206    |
| Other trust funds                                            |                        | 1 449 245  |                        |           | 1 449 245  |
|                                                              | 277 778                | 44 043 638 | 223 948                | 61 820    | 44 607 184 |
| <u>New Zealand</u>                                           |                        |            |                        |           |            |
| Annual programme                                             |                        | 323 730    |                        |           | 323 730    |
|                                                              |                        | 323 730    |                        |           | 323 730    |
| <u>Nigeria</u>                                               |                        |            |                        |           |            |
| Annual programme                                             |                        | 7 586      |                        |           | 7 586      |
| Emergency assistance<br>to Bangladesh                        |                        | 7 653      |                        |           | 7 653      |
| Angolan repatriation<br>operation                            |                        | 25 510     |                        |           | 25 510     |
|                                                              |                        | 40 749     |                        |           | 40 749     |



SCHEDULE 1 (continued)

| Fund by donor                                                | Cash                   |            | Kind                   |           | Total      |
|--------------------------------------------------------------|------------------------|------------|------------------------|-----------|------------|
|                                                              | Outstanding<br>pledges | Paid       | Outstanding<br>pledges | Delivered |            |
| <u>Norway</u>                                                |                        |            |                        |           |            |
| Annual programme                                             |                        | 21 607 143 |                        |           | 21 607 143 |
| Afghan repatriation<br>programme                             |                        | 614 439    |                        |           | 614 439    |
| Kampuchean returnees                                         |                        | 2 305 329  |                        |           | 2 305 329  |
| Comprehensive plan of<br>action for Indo-Chinese<br>refugees |                        | 691 244    |                        |           | 691 244    |
| Humanitarian assistance<br>to former Yugoslavia              |                        | 3 039 940  | 685 759                |           | 3 725 699  |
| Plan of action, Middle East                                  |                        |            |                        | 2 664 965 | 2 664 965  |
| Emergency assistance to<br>Bangladesh                        |                        | 155 039    |                        |           | 155 039    |
| Angolan repatriation<br>operation                            |                        | 158 228    |                        |           | 158 228    |
| Other trust funds                                            |                        | 1 778 281  | 328 007                | 159 754   | 2 266 042  |
|                                                              |                        | 30 349 643 | 1 013 766              | 2 824 719 | 34 188 128 |
| <u>Oman</u>                                                  |                        |            |                        |           |            |
| Other trust funds                                            |                        |            | 2 732 030              | 468 174   | 3 200 204  |
|                                                              |                        |            | 2 732 030              | 468 174   | 3 200 204  |
| <u>Pakistan</u>                                              |                        |            |                        |           |            |
| Annual programme                                             |                        | 3 760      |                        |           | 3 760      |
|                                                              |                        | 3 760      |                        |           | 3 760      |
| <u>Panama</u>                                                |                        |            |                        |           |            |
| Annual programme                                             |                        | 500        |                        |           | 500        |
|                                                              |                        | 500        |                        |           | 500        |
| <u>Philippines</u>                                           |                        |            |                        |           |            |
| Kampuchean returnees                                         |                        | 270        |                        |           | 270        |
|                                                              |                        | 270        |                        |           | 270        |
| <u>Poland</u>                                                |                        |            |                        |           |            |
| Annual programme                                             | 20 000                 |            |                        |           | 20 000     |
|                                                              | 20 000                 |            |                        |           | 20 000     |

SCHEDULE 1 (continued)

| Fund by donor                                   | Cash                   |           | Kind                   |           | Total     |
|-------------------------------------------------|------------------------|-----------|------------------------|-----------|-----------|
|                                                 | Outstanding<br>pledges | Paid      | Outstanding<br>pledges | Delivered |           |
| <u>Qatar</u>                                    |                        |           |                        |           |           |
| Annual programme                                |                        | 17 500    |                        |           | 17 500    |
|                                                 |                        | 17 500    |                        |           | 17 500    |
| <u>Republic of Korea</u>                        |                        |           |                        |           |           |
| Annual programme                                |                        | 20 000    |                        |           | 20 000    |
| Emergency assistance<br>to Bangladesh           |                        | 50 000    |                        |           | 50 000    |
|                                                 |                        | 70 000    |                        |           | 70 000    |
| <u>San Marino</u>                               |                        |           |                        |           |           |
| Annual programme                                |                        | 7 204     |                        |           | 7 204     |
|                                                 |                        | 7 204     |                        |           | 7 204     |
| <u>Saudi Arabia</u>                             |                        |           |                        |           |           |
| Annual programme                                |                        | 10 000    |                        |           | 10 000    |
| Plan of action, Middle East                     |                        | 300 000   |                        |           | 300 000   |
|                                                 |                        | 310 000   |                        |           | 310 000   |
| <u>Spain</u>                                    |                        |           |                        |           |           |
| Annual programme                                |                        | 1 742 782 |                        |           | 1 742 782 |
| Emergency, Horn of Africa                       | 69 565                 |           |                        |           | 69 565    |
| Humanitarian assistance<br>to former Yugoslavia |                        |           | 1 547 826              | 165 138   | 1 712 964 |
| Other trust funds                               | 65 217                 | 186 170   |                        |           | 251 387   |
|                                                 | 134 782                | 1 928 952 | 1 547 826              | 165 138   | 3 776 698 |
| <u>Sudan</u>                                    |                        |           |                        |           |           |
| Annual programme                                | 833                    |           |                        |           | 833       |
|                                                 | 833                    |           |                        |           | 833       |

SCHEDULE 1 (continued)

| Fund by donor                                                | Cash                   |            | Kind                   |           | Total      |
|--------------------------------------------------------------|------------------------|------------|------------------------|-----------|------------|
|                                                              | Outstanding<br>pledges | Paid       | Outstanding<br>pledges | Delivered |            |
| <u>Sweden</u>                                                |                        |            |                        |           |            |
| Annual programme                                             |                        | 48 914 179 |                        |           | 48 914 179 |
| Afghanistan repatriation<br>programme                        |                        | 3 894 824  |                        |           | 3 894 824  |
| Kampuchean returnees                                         |                        | 5 000 000  |                        |           | 5 000 000  |
| Mozambican returnees                                         |                        | 1 606 815  |                        |           | 1 606 815  |
| Emergency, Horn of Africa                                    |                        | 9 395 565  |                        |           | 9 395 565  |
| South African repatriation                                   |                        | 111 829    |                        |           | 111 829    |
| Comprehensive plan of<br>action for Indo-Chinese<br>refugees |                        | 1 168 451  |                        |           | 1 168 451  |
| Humanitarian assistance<br>to former Yugoslavia              |                        | 9 081 620  |                        |           | 9 081 620  |
| Plan of action, Middle East                                  |                        |            |                        | 1 253 731 | 1 253 731  |
| Emergency assistance<br>to Bangladesh                        |                        | 4 086 009  |                        |           | 4 086 009  |
| Angolan repatriation<br>operation                            |                        | 778 967    |                        |           | 778 967    |
| Other trust funds                                            | 1 611 941              | 5 029 660  |                        |           | 6 641 601  |
|                                                              | 1 611 941              | 89 067 919 |                        | 1 253 731 | 91 933 591 |
| <u>Switzerland</u>                                           |                        |            |                        |           |            |
| Annual programme                                             | 1 499 830              | 8 406 408  |                        |           | 9 906 238  |
| Emergency Fund                                               |                        | 41 440     |                        |           | 41 440     |
| Afghanistan repatriation<br>programme                        | 816 326                | 454 545    |                        |           | 1 270 871  |
| Kampuchean returnees                                         |                        | 41 439     |                        |           | 41 439     |
| Mozambican returnees                                         | 1 644 558              |            |                        |           | 1 644 558  |
| Emergency, Horn of Africa                                    |                        | 1 005 027  |                        |           | 1 005 027  |
| Comprehensive plan of<br>action for Indo-Chinese<br>refugees | 680 272                |            |                        |           | 680 272    |
| Humanitarian assistance<br>to former Yugoslavia              |                        | 2 253 505  | 1 455 475              |           | 3 708 980  |
| Emergency assistance<br>to Bangladesh                        |                        | 335 570    |                        |           | 335 570    |
| Other trust funds                                            | 1 092 941              | 2 807 570  | 1 375 937              | 921 584   | 6 198 032  |
|                                                              | 5 733 927              | 15 345 504 | 2 831 412              | 921 584   | 24 832 427 |

SCHEDULE 1 (continued)

| Fund by donor                                   | Cash                   |        | Kind                   |           | Total   |
|-------------------------------------------------|------------------------|--------|------------------------|-----------|---------|
|                                                 | Outstanding<br>pledges | Paid   | Outstanding<br>pledges | Delivered |         |
| <u>Thailand</u>                                 |                        |        |                        |           |         |
| Annual programme                                |                        | 15 000 |                        |           | 15 000  |
| Humanitarian assistance<br>to former Yugoslavia |                        | 4 000  |                        |           | 4 000   |
|                                                 |                        | 19 000 |                        |           | 19 000  |
| <u>Togo</u>                                     |                        |        |                        |           |         |
| Kampuchean returnees                            | 1 000                  |        |                        |           | 1 000   |
|                                                 | 1 000                  |        |                        |           | 1 000   |
| <u>Trinidad and Tobago</u>                      |                        |        |                        |           |         |
| Annual programme                                |                        | 1 756  |                        |           | 1 756   |
|                                                 |                        | 1 756  |                        |           | 1 756   |
| <u>Tunisia</u>                                  |                        |        |                        |           |         |
| Annual programme                                |                        | 4 900  |                        |           | 4 900   |
| South African repatriation                      |                        | 1 750  |                        |           | 1 750   |
| Humanitarian assistance<br>to former Yugoslavia | 2 000                  |        |                        |           | 2 000   |
|                                                 | 2 000                  | 6 650  |                        |           | 8 650   |
| <u>Turkey</u>                                   |                        |        |                        |           |         |
| Annual programme                                | 50 000                 |        |                        |           | 50 000  |
| Humanitarian assistance<br>to former Yugoslavia |                        |        |                        | 793 651   | 793 651 |
|                                                 | 50 000                 |        |                        | 793 651   | 843 651 |
| <u>United Arab Emirates</u>                     |                        |        |                        |           |         |
| Annual programme                                |                        | 50 000 |                        |           | 50 000  |
|                                                 |                        | 50 000 |                        |           | 50 000  |

SCHEDULE 1 (continued)

| Fund by donor                                               | Cash                   |             | Kind                   |            | Total       |
|-------------------------------------------------------------|------------------------|-------------|------------------------|------------|-------------|
|                                                             | Outstanding<br>pledges | Paid        | Outstanding<br>pledges | Delivered  |             |
| <u>United Kingdom of Great Britain and Northern Ireland</u> |                        |             |                        |            |             |
| Annual programme                                            |                        | 23 371 444  |                        |            | 23 371 444  |
| Afghan repatriation programme                               |                        | 7 561 437   |                        |            | 7 561 437   |
| Kampuchean returnees                                        |                        | 2 909 948   |                        |            | 2 909 948   |
| Emergency, Horn of Africa                                   |                        | 5 395 683   |                        |            | 5 395 683   |
| South African repatriation                                  |                        | 939 850     |                        |            | 939 850     |
| Comprehensive plan of action for Indo-Chinese refugees      |                        | 10 695 050  |                        |            | 10 695 050  |
| Humanitarian assistance to former Yugoslavia                |                        | 13 154 936  |                        |            | 13 154 936  |
| Plan of action, Middle East                                 |                        | 3 806       |                        |            | 3 806       |
| Emergency assistance to Bangladesh                          |                        | 1 754 386   |                        |            | 1 754 386   |
| Angolan repatriation operation                              |                        | 857 715     |                        |            | 857 715     |
| Other trust funds                                           | 80 000                 | 862 142     |                        |            | 942 142     |
|                                                             | 80 000                 | 67 506 397  |                        |            | 67 586 397  |
| <u>United States of America</u>                             |                        |             |                        |            |             |
| Annual programme                                            | 14 260 552             | 69 988 096  |                        |            | 84 248 648  |
| Afghan repatriation programme                               |                        | 10 780 039  |                        |            | 10 780 039  |
| Kampuchean returnees                                        |                        | 12 000 000  |                        |            | 12 000 000  |
| Emergency, Horn of Africa                                   |                        | 1 200 000   |                        |            | 1 200 000   |
| Cyprus operation                                            | 6 500 000              | 3 500 000   |                        |            | 10 000 000  |
| Comprehensive plan of action for Indo-Chinese refugees      | 1 500 000              | 20 846 000  |                        |            | 22 346 000  |
| Humanitarian assistance to former Yugoslavia                | 10 000 000             | 25 001 400  | 2 956 837              | 32 828 457 | 70 786 694  |
| Plan of action, Middle East                                 |                        | 3 000 000   |                        | 569 000    | 3 569 000   |
| Emergency assistance to Bangladesh                          | 1 000 000              | 6 000 000   |                        |            | 7 000 000   |
| Angolan repatriation operation                              | 13 000 000             | 1 000 000   |                        |            | 14 000 000  |
| Other trust funds                                           | 345 500                | 4 413 000   |                        |            | 4 758 500   |
|                                                             | 46 606 052             | 157 728 535 | 2 956 837              | 33 397 457 | 240 688 881 |

SCHEDULE 1 (continued)

| Fund by donor             | Cash                   |             | Kind                   |            | Total       |
|---------------------------|------------------------|-------------|------------------------|------------|-------------|
|                           | Outstanding<br>pledges | Paid        | Outstanding<br>pledges | Delivered  |             |
| <u>Venezuela</u>          |                        |             |                        |            |             |
| Annual programme          |                        | 20 237      |                        |            | 20 237      |
|                           |                        | 20 237      |                        |            | 20 237      |
| <u>Zambia</u>             |                        |             |                        |            |             |
| Emergency, Horn of Africa |                        | 521         |                        |            | 521         |
|                           |                        | 521         |                        |            | 521         |
| <u>Zimbabwe</u>           |                        |             |                        |            |             |
| Annual programme          | 9 294                  |             |                        |            | 9 294       |
|                           | 9 294                  |             |                        |            | 9 294       |
| TOTAL, GOVERNMENTAL       | 76 799 142             | 681 143 609 | 23 803 242             | 42 634 024 | 824 380 017 |



SCHEDULE 1 (continued)

| Fund by donor                                                                      | Cash                |            | Kind                |            | Total       |
|------------------------------------------------------------------------------------|---------------------|------------|---------------------|------------|-------------|
|                                                                                    | Outstanding pledges | Paid       | Outstanding pledges | Delivered  |             |
| INTERGOVERNMENTAL                                                                  |                     |            |                     |            |             |
| <u>European Economic Community</u>                                                 |                     |            |                     |            |             |
| Annual programme                                                                   | 13 631 286          | 11 253 561 |                     |            | 24 884 847  |
| Emergency Fund                                                                     | 123 457             |            |                     |            | 123 457     |
| Afghan repatriation programme                                                      | 4 516 852           |            |                     |            | 4 516 852   |
| Kampuchean returnees                                                               | 7 358 025           | 1 777 778  |                     |            | 9 135 803   |
| Comprehensive plan of action for Indo-Chinese refugees                             | 4 779 959           | 450 675    |                     |            | 5 230 634   |
| Humanitarian assistance to former Yugoslavia                                       | 77 162 970          | 11 666 787 | 54 365 552          | 15 263 636 | 158 458 945 |
| Plan of action, Middle East                                                        | 1 080 097           | 15 565     |                     |            | 1 095 662   |
| Emergency assistance to Bangladesh                                                 | 2 765 432           |            |                     |            | 2 765 432   |
| Angolan repatriation operation                                                     | 1 851 852           |            |                     |            | 1 851 852   |
| Other trust funds                                                                  | 6 921 105           | 8 822 518  | 1 649 595           | 4 049 543  | 21 442 761  |
|                                                                                    | 120 191 035         | 33 986 884 | 56 015 147          | 19 313 179 | 229 506 245 |
| <u>United Nations</u>                                                              |                     |            |                     |            |             |
| <u>Development Programme</u>                                                       |                     |            |                     |            |             |
| Other trust funds                                                                  | 619 259             | 344 255    |                     |            | 963 514     |
|                                                                                    | 619 259             | 344 255    |                     |            | 963 514     |
| <u>Office of the United Nations</u>                                                |                     |            |                     |            |             |
| <u>Coordinator for Humanitarian and Economic Assistance to Afghanistan, Geneva</u> |                     |            |                     |            |             |
| Afghanistan repatriation programme                                                 | 14 000              | 445 070    |                     |            | 459 070     |
|                                                                                    | 14 000              | 445 070    |                     |            | 459 070     |
| TOTAL, INTERGOVERNMENTAL                                                           | 120 824 294         | 34 776 209 | 56 015 147          | 19 313 179 | 230 928 829 |

SCHEDULE 1 (continued)

| Fund by donor                                                | Cash                   |         | Kind                   |           | Total   |
|--------------------------------------------------------------|------------------------|---------|------------------------|-----------|---------|
|                                                              | Outstanding<br>pledges | Paid    | Outstanding<br>pledges | Delivered |         |
| NON-GOVERNMENTAL/PRIVATE                                     |                        |         |                        |           |         |
| <u>Adventist development agency,</u>                         |                        |         |                        |           |         |
| <u>Guinea</u>                                                |                        |         |                        |           |         |
| Annual programme                                             |                        | 46 447  |                        |           | 46 447  |
|                                                              |                        | 46 447  |                        |           | 46 447  |
| <u>Anonymous</u>                                             |                        |         |                        |           |         |
| Annual programme                                             |                        | 140 325 |                        |           | 140 325 |
|                                                              |                        | 140 325 |                        |           | 140 325 |
| <u>Association exil Belgium</u>                              |                        |         |                        |           |         |
| Other trust funds                                            |                        | 33 723  |                        |           | 33 723  |
|                                                              |                        | 33 723  |                        |           | 33 723  |
| <u>AUSTCARE, Australia</u>                                   |                        |         |                        |           |         |
| Kampuchean returnees                                         |                        | 48 611  |                        |           | 48 611  |
| Comprehensive plan of<br>action for Indo-Chinese<br>refugees |                        | 105 784 |                        |           | 105 784 |
| Other trust funds                                            |                        | 3 000   |                        |           | 3 000   |
|                                                              |                        | 157 395 |                        |           | 157 395 |
| <u>Bagedo Trading Corp.</u>                                  |                        |         |                        |           |         |
| <u>(Saudi Arabia)</u>                                        |                        |         |                        |           |         |
| Other trust funds                                            |                        |         | 522 950                |           | 522 950 |
|                                                              |                        |         | 522 950                |           | 522 950 |
| <u>Canadian Baptist Federation</u>                           |                        |         |                        |           |         |
| Other trust funds                                            |                        |         |                        | 704 186   | 704 186 |
|                                                              |                        |         |                        | 704 186   | 704 186 |
| <u>Centre for International</u>                              |                        |         |                        |           |         |
| <u>Minorities Ethniq, Spain</u>                              |                        |         |                        |           |         |
| Humanitarian assistance<br>to former Yugoslavia              |                        | 60 000  |                        |           | 60 000  |
|                                                              |                        | 60 000  |                        |           | 60 000  |

SCHEDULE 1 (continued)

| Fund by donor                                   | Cash                   |         | Kind                   |           | Total   |
|-------------------------------------------------|------------------------|---------|------------------------|-----------|---------|
|                                                 | Outstanding<br>pledges | Paid    | Outstanding<br>pledges | Delivered |         |
| <u>Chancel International Ltd.,</u>              |                        |         |                        |           |         |
| <u>Kenya</u>                                    |                        |         |                        |           |         |
| Other trust funds                               |                        |         | 19 950                 |           | 19 950  |
|                                                 |                        |         | 19 950                 |           | 19 950  |
| <u>Chevron International Ltd.,</u>              |                        |         |                        |           |         |
| <u>Yemen</u>                                    |                        |         |                        |           |         |
| Annual programme                                |                        | 10 000  |                        |           | 10 000  |
|                                                 |                        | 10 000  |                        |           | 10 000  |
| <u>Chinese Red Cross</u>                        |                        |         |                        |           |         |
| Other trust funds                               |                        |         |                        | 10 853    | 10 853  |
|                                                 |                        |         |                        | 10 853    | 10 853  |
| <u>Chubu Golf Association,</u>                  |                        |         |                        |           |         |
| <u>Japan</u>                                    |                        |         |                        |           |         |
| Emergency Fund                                  |                        | 24 390  |                        |           | 24 390  |
|                                                 |                        | 24 390  |                        |           | 24 390  |
| <u>City of Yokohama, Japan</u>                  |                        |         |                        |           |         |
| Kampuchean returnees                            |                        | 46 469  |                        |           | 46 469  |
|                                                 |                        | 46 469  |                        |           | 46 469  |
| <u>Croissant Rouge Algerien</u>                 |                        |         |                        |           |         |
| Humanitarian assistance<br>to former Yugoslavia |                        |         |                        | 83 732    | 83 732  |
|                                                 |                        |         |                        | 83 732    | 83 732  |
| <u>Committee of Solidarity with</u>             |                        |         |                        |           |         |
| <u>Indochinese Refugees</u>                     |                        |         |                        |           |         |
| Other trust funds                               |                        |         |                        | 42 052    | 42 052  |
|                                                 |                        |         |                        | 42 052    | 42 052  |
| <u>Deutsche Stiftung</u>                        |                        |         |                        |           |         |
| Annual programme                                |                        | 197 033 |                        |           | 197 033 |
| Humanitarian assistance<br>to former Yugoslavia |                        | 179 005 |                        |           | 179 005 |
|                                                 |                        | 376 038 |                        |           | 376 038 |

SCHEDULE 1 (continued)

| Fund by donor                                   | Cash                   |         | Kind                   |           | Total   |
|-------------------------------------------------|------------------------|---------|------------------------|-----------|---------|
|                                                 | Outstanding<br>pledges | Paid    | Outstanding<br>pledges | Delivered |         |
| <u>Egawa Company, Ltd.,</u>                     |                        |         |                        |           |         |
| <u>Japan</u>                                    |                        |         |                        |           |         |
| Annual programme                                |                        | 15 038  |                        |           | 15 038  |
| Kampuchean returnees                            |                        | 7 519   |                        |           | 7 519   |
| Emergency assistance to<br>Bangladesh           |                        | 15 037  |                        |           | 15 037  |
|                                                 |                        | 37 594  |                        |           | 37 594  |
| <u>Ehime Co-op, Japan</u>                       |                        |         |                        |           |         |
| Annual programme                                |                        | 8 333   |                        |           | 8 333   |
|                                                 |                        | 8 333   |                        |           | 8 333   |
| <u>Executive Communauté</u>                     |                        |         |                        |           |         |
| <u>Française Bel</u>                            |                        |         |                        |           |         |
| Other trust funds                               |                        | 7 542   |                        |           | 7 542   |
|                                                 |                        | 7 542   |                        |           | 7 542   |
| <u>Exécutif Communauté Flamande</u>             |                        |         |                        |           |         |
| Humanitarian assistance to<br>former Yugoslavia |                        | 212 121 |                        |           | 212 121 |
|                                                 |                        | 212 121 |                        |           | 212 121 |
| <u>Federal Electric Workers'</u>                |                        |         |                        |           |         |
| <u>Union, Japan</u>                             |                        |         |                        |           |         |
| Annual programme                                |                        | 7 937   |                        |           | 7 937   |
|                                                 |                        | 7 937   |                        |           | 7 937   |
| <u>Ford Foundation, United States</u>           |                        |         |                        |           |         |
| Other trust funds                               |                        | 39 000  |                        |           | 39 000  |
|                                                 |                        | 39 000  |                        |           | 39 000  |
| <u>Fuji Optical Service, Japan</u>              |                        |         |                        |           |         |
| Other trust funds                               |                        |         |                        | 71 513    | 71 513  |
|                                                 |                        |         |                        | 71 513    | 71 513  |

SCHEDULE 1 (continued)

| Fund by donor                                                 | Cash                   |        | Kind                   |           | Total  |
|---------------------------------------------------------------|------------------------|--------|------------------------|-----------|--------|
|                                                               | Outstanding<br>pledges | Paid   | Outstanding<br>pledges | Delivered |        |
| <u>Fukuoka Satoru Peman<br/>Club, Japan</u>                   |                        |        |                        |           |        |
| Annual programme                                              |                        | 20 631 |                        |           | 20 631 |
|                                                               |                        | 20 631 |                        |           | 20 631 |
| <u>Georgetown University,<br/>United States</u>               |                        |        |                        |           |        |
| Other trust funds                                             |                        |        |                        | 11 824    | 11 824 |
|                                                               |                        |        |                        | 11 824    | 11 824 |
| <u>Global Rainbowship, Japan</u>                              |                        |        |                        |           |        |
| Annual programme                                              |                        | 25 815 |                        | 360       | 26 175 |
|                                                               |                        | 25 815 |                        | 360       | 26 175 |
| <u>Gulf Evacuees Relief<br/>Committee, Japan</u>              |                        |        |                        |           |        |
| Plan of action, Middle East                                   |                        | 75 188 |                        |           | 75 188 |
|                                                               |                        | 75 188 |                        |           | 75 188 |
| <u>Hayakawa Earth Family, Japan</u>                           |                        |        |                        |           |        |
| Annual programme                                              |                        | 15 817 |                        |           | 15 817 |
|                                                               |                        | 15 817 |                        |           | 15 817 |
| <u>His Royal Highness<br/>Prince Abdul Aziz, Saudi Arabia</u> |                        |        |                        |           |        |
| Annual programme                                              |                        | 26 667 |                        |           | 26 667 |
|                                                               |                        | 26 667 |                        |           | 26 667 |
| <u>Hudig-Langeveldt, Netherlands</u>                          |                        |        |                        |           |        |
| Annual programme                                              |                        | 10 000 |                        |           | 10 000 |
|                                                               |                        | 10 000 |                        |           | 10 000 |
| <u>Human Appeal International,<br/>United Arab Emirates</u>   |                        |        |                        |           |        |
| Other trust funds                                             |                        |        |                        | 56 712    | 56 712 |
|                                                               |                        |        |                        | 56 712    | 56 712 |

SCHEDULE 1 (continued)

| Fund by donor                        | Cash                   |           | Kind                   |           | Total     |
|--------------------------------------|------------------------|-----------|------------------------|-----------|-----------|
|                                      | Outstanding<br>pledges | Paid      | Outstanding<br>pledges | Delivered |           |
| <u>I.B.M. World Trade Co.,</u>       |                        |           |                        |           |           |
| <u>United States</u>                 |                        |           |                        |           |           |
| Other trust funds                    |                        |           |                        | 24 218    | 24 218    |
|                                      |                        |           |                        | 24 218    | 24 218    |
| <u>Imperial Chemical Industries,</u> |                        |           |                        |           |           |
| <u>United Kingdom</u>                |                        |           |                        |           |           |
| Emergency, Horn of Africa            |                        |           |                        | 35 403    | 35 403    |
|                                      |                        |           |                        | 35 403    | 35 403    |
| <u>Italian Red Cross</u>             |                        |           |                        |           |           |
| Emergency, Horn of Africa            |                        |           |                        | 100 870   | 100 870   |
|                                      |                        |           |                        | 100 870   | 100 870   |
| <u>Japan Committee for Refugee</u>   |                        |           |                        |           |           |
| <u>Relief</u>                        |                        |           |                        |           |           |
| Other trust funds                    |                        | 6 776 005 |                        |           | 6 776 005 |
|                                      |                        | 6 776 005 |                        |           | 6 776 005 |
| <u>Japan Relief Clothing Centre</u>  |                        |           |                        |           |           |
| Annual programme                     |                        | 2 439     |                        |           | 2 439     |
| Other trust funds                    |                        |           |                        | 25 362    | 25 362    |
|                                      |                        | 2 439     |                        | 25 362    | 27 801    |
| <u>Japan Telecom Workers' Union</u>  |                        |           |                        |           |           |
| Plan of action, Middle East          |                        | 15 484    |                        |           | 15 484    |
|                                      |                        | 15 484    |                        |           | 15 484    |
| <u>Japan Times</u>                   |                        |           |                        |           |           |
| Annual programme                     |                        | 23 437    |                        |           | 23 437    |
| Kampuchean returnees                 |                        | 29 688    |                        |           | 29 688    |
| South African repatriation           |                        | 3 906     |                        |           | 3 906     |
|                                      |                        | 57 031    |                        |           | 57 031    |



## SCHEDULE 1 (continued)

| Fund by donor                                                | Cash                   |         | Kind                   |           | Total   |
|--------------------------------------------------------------|------------------------|---------|------------------------|-----------|---------|
|                                                              | Outstanding<br>pledges | Paid    | Outstanding<br>pledges | Delivered |         |
| <u>Jinishian Memorial Programme,</u><br><u>United States</u> |                        |         |                        |           |         |
| Other trust funds                                            |                        | 15 000  |                        |           | 15 000  |
|                                                              |                        | 15 000  |                        |           | 15 000  |
| <u>Jinrui Aizen-Kai Sohonbu, Japan</u>                       |                        |         |                        |           |         |
| Annual programme                                             |                        | 7 692   |                        |           | 7 692   |
|                                                              |                        | 7 692   |                        |           | 7 692   |
| <u>Kanto Golf Association</u>                                |                        |         |                        |           |         |
| Emergency Fund                                               |                        | 174 833 |                        |           | 174 833 |
|                                                              |                        | 174 833 |                        |           | 174 833 |
| <u>Kokusai Ai-no Koza, Japan</u>                             |                        |         |                        |           |         |
| Annual programme                                             |                        | 62 150  |                        |           | 62 150  |
|                                                              |                        | 62 150  |                        |           | 62 150  |
| <u>Komeito Fukuoka, Japan</u>                                |                        |         |                        |           |         |
| Kampuchean returnees                                         |                        | 16 643  |                        |           | 16 643  |
| Emergency, Horn of Africa                                    |                        | 16 643  |                        |           | 16 643  |
|                                                              |                        | 33 286  |                        |           | 33 286  |
| <u>Mainichi Shimbun, Japan</u>                               |                        |         |                        |           |         |
| Annual programme                                             |                        | 24 812  |                        |           | 24 812  |
| Emergency, Horn of Africa                                    |                        | 26 316  |                        |           | 26 316  |
| Plan of action, Middle East                                  |                        | 15 038  |                        |           | 15 038  |
|                                                              |                        | 66 166  |                        |           | 66 166  |
| <u>Manyou Kai, Japan</u>                                     |                        |         |                        |           |         |
| Kampuchean returnees                                         |                        | 10 156  |                        |           | 10 156  |
|                                                              |                        | 10 156  |                        |           | 10 156  |
| <u>Mennonite Central Committee,</u><br><u>United States</u>  |                        |         |                        |           |         |
| Emergency assistance to<br>Bangladesh                        |                        |         |                        | 76 168    | 76 168  |
| Other trust funds                                            |                        |         |                        | 347 096   | 347 096 |
|                                                              |                        |         |                        | 423 264   | 423 264 |

SCHEDULE 1 (continued)

| Fund by donor                                          | Cash                   |           | Kind                   |           | Total     |
|--------------------------------------------------------|------------------------|-----------|------------------------|-----------|-----------|
|                                                        | Outstanding<br>pledges | Paid      | Outstanding<br>pledges | Delivered |           |
| <u>Middle East Council of Churches</u>                 |                        |           |                        |           |           |
| Plan of action, Middle East                            |                        | 15 000    |                        |           | 15 000    |
|                                                        |                        | 15 000    |                        |           | 15 000    |
| <u>Miscellaneous</u>                                   |                        |           |                        |           |           |
| Annual programme                                       |                        | 624 399   |                        |           | 624 399   |
| Emergency Fund                                         |                        | 440       |                        |           | 440       |
| Afghan repatriation programme                          |                        | 1 588     |                        |           | 1 588     |
| Kampuchean returnees                                   |                        | 6 989     |                        |           | 6 989     |
| Emergency, Horn of Africa                              |                        | 45 961    |                        |           | 45 961    |
| Comprehensive plan of action for Indo-Chinese refugees |                        | 200       |                        |           | 200       |
| Humanitarian assistance to former Yugoslavia           |                        | 47 285    |                        |           | 47 285    |
| Plan of action, Middle East                            |                        | 19 383    |                        |           | 19 383    |
| Emergency assistance to Bangladesh                     |                        | 3 345     |                        |           | 3 345     |
| Other trust funds                                      |                        | 79        |                        | 1 486     | 1 565     |
|                                                        |                        | 749 669   |                        | 1 486     | 751 155   |
| <u>National Horse Racing Foundation, Japan</u>         |                        |           |                        |           |           |
| Plan of action, Middle East                            |                        | 1 000 000 |                        |           | 1 000 000 |
|                                                        |                        | 1 000 000 |                        |           | 1 000 000 |
| <u>NATO Music Festival</u>                             |                        |           |                        |           |           |
| Annual programme                                       |                        | 12 500    |                        |           | 12 500    |
|                                                        |                        | 12 500    |                        |           | 12 500    |
| <u>Nihon Chukinto Fujinkai, Japan</u>                  |                        |           |                        |           |           |
| Annual programme                                       |                        | 11 719    |                        |           | 11 719    |
|                                                        |                        | 11 719    |                        |           | 11 719    |
| <u>Nihon Roodoo Kumiai, Japan</u>                      |                        |           |                        |           |           |
| Kampuchean returnees                                   |                        | 150 376   |                        |           | 150 376   |
|                                                        |                        | 150 376   |                        |           | 150 376   |

SCHEDULE 1 (continued)

| Fund by donor                                                | Cash                   |         | Kind                   |           | Total   |
|--------------------------------------------------------------|------------------------|---------|------------------------|-----------|---------|
|                                                              | Outstanding<br>pledges | Paid    | Outstanding<br>pledges | Delivered |         |
| <u>Norwegian Refugee Council</u>                             |                        |         |                        |           |         |
| Plan of action, Middle East                                  |                        |         |                        | 176 456   | 176 456 |
|                                                              |                        |         |                        | 176 456   | 176 456 |
| <u>OXFAM, United Kingdom</u>                                 |                        |         |                        |           |         |
| Other trust funds                                            |                        |         | 93 446                 |           | 93 446  |
|                                                              |                        |         | 93 446                 |           | 93 446  |
| <u>Premiere Medien GmbH,<br/>Germany</u>                     |                        |         |                        |           |         |
| Emergency, Horn of Africa                                    |                        | 62 500  |                        |           | 62 500  |
|                                                              |                        | 62 500  |                        |           | 62 500  |
| <u>Radda Barnen, Sweden</u>                                  |                        |         |                        |           |         |
| Comprehensive plan of<br>action for Indo-Chinese<br>refugees |                        | 108 246 |                        |           | 108 246 |
|                                                              |                        | 108 246 |                        |           | 108 246 |
| <u>Refugees International,<br/>United States</u>             |                        |         |                        |           |         |
| Annual programme                                             |                        | 15 000  |                        |           | 15 000  |
|                                                              |                        | 15 000  |                        |           | 15 000  |
| <u>Ricoh Company, Japan</u>                                  |                        |         |                        |           |         |
| Other trust funds                                            |                        |         |                        | 3 167     | 3 167   |
|                                                              |                        |         |                        | 3 167     | 3 167   |
| <u>Rissho Kosei-Kai, Japan</u>                               |                        |         |                        |           |         |
| Comprehensive plan of<br>action for Indo-Chinese<br>refugees |                        | 100 000 |                        |           | 100 000 |
|                                                              |                        | 100 000 |                        |           | 100 000 |
| <u>Shinwakai, Japan</u>                                      |                        |         |                        |           |         |
| Annual programme                                             |                        | 8 063   |                        |           | 8 063   |
|                                                              |                        | 8 063   |                        |           | 8 063   |

SCHEDULE 1 (continued)

| Fund by donor                                                | Cash                   |         | Kind                   |           | Total   |
|--------------------------------------------------------------|------------------------|---------|------------------------|-----------|---------|
|                                                              | Outstanding<br>pledges | Paid    | Outstanding<br>pledges | Delivered |         |
| <u>Soka Gakkai, Japan</u>                                    |                        |         |                        |           |         |
| Annual programme                                             |                        | 231 746 |                        |           | 231 746 |
| Kampuchean returnees                                         |                        | 150 000 |                        |           | 150 000 |
| Emergency, Horn of Africa                                    |                        | 100 000 |                        |           | 100 000 |
| Comprehensive plan of<br>action for Indo-Chinese<br>Refugees |                        | 50 000  |                        |           | 50 000  |
| Other trust funds                                            |                        | 79 365  |                        |           | 79 365  |
|                                                              |                        | 611 111 |                        |           | 611 111 |
| <u>Solidarité Liberale<br/>Internationale, Belgium</u>       |                        |         |                        |           |         |
| Other trust funds                                            |                        | 25 512  |                        |           | 25 512  |
|                                                              |                        | 25 512  |                        |           | 25 512  |
| <u>Sophia University Association,<br/>Japan</u>              |                        |         |                        |           |         |
| Annual programme                                             |                        | 8 805   |                        |           | 8 805   |
|                                                              |                        | 8 805   |                        |           | 8 805   |
| <u>Soroptimist International,<br/>Japan</u>                  |                        |         |                        |           |         |
| Annual programme                                             |                        | 53 403  |                        |           | 53 403  |
| Emergency, Horn of Africa                                    |                        | 8 230   |                        |           | 8 230   |
| Humanitarian assistance to<br>former Yugoslavia              |                        | 8 230   |                        |           | 8 230   |
|                                                              |                        | 69 863  |                        |           | 69 863  |
| <u>Splitting Bread Group,<br/>Japan</u>                      |                        |         |                        |           |         |
| Annual programme                                             |                        | 9 231   |                        |           | 9 231   |
|                                                              |                        | 9 231   |                        |           | 9 231   |
| <u>St. Thomas Aquinas Center,<br/>United States</u>          |                        |         |                        |           |         |
| Annual programme                                             |                        | 10 000  |                        |           | 10 000  |
|                                                              |                        | 10 000  |                        |           | 10 000  |

## SCHEDULE 1 (continued)

| Fund by donor                                   | Cash                   |            | Kind                   |           | Total      |
|-------------------------------------------------|------------------------|------------|------------------------|-----------|------------|
|                                                 | Outstanding<br>pledges | Paid       | Outstanding<br>pledges | Delivered |            |
| <u>Stichting Vluchteling,<br/>Netherlands</u>   |                        |            |                        |           |            |
| Annual programme                                |                        | 476 226    |                        |           | 476 226    |
| Kampuchean returnees                            |                        | 173 410    |                        |           | 173 410    |
| Humanitarian assistance to<br>former Yugoslavia |                        | 594 012    |                        |           | 594 012    |
| Emergency assistance to<br>Bangladesh           |                        | 134 409    |                        |           | 134 409    |
|                                                 |                        | 1 378 057  |                        |           | 1 378 057  |
| <u>Swedish Club, Switzerland</u>                |                        |            |                        |           |            |
| Kampuchean returnees                            |                        | 11 679     |                        |           | 11 679     |
|                                                 |                        | 11 679     |                        |           | 11 679     |
| <u>Tendaishu, Japan</u>                         |                        |            |                        |           |            |
| Emergency, Horn of Africa                       |                        | 40 323     |                        |           | 40 323     |
|                                                 |                        | 40 323     |                        |           | 40 323     |
| <u>The Soros Foundation,<br/>United States</u>  |                        |            |                        |           |            |
| Humanitarian assistance to<br>former Yugoslavia |                        | 10 000 000 |                        |           | 10 000 000 |
|                                                 |                        | 10 000 000 |                        |           | 10 000 000 |
| <u>Toyohashi Zen I Bank, Japan</u>              |                        |            |                        |           |            |
| Plan of action, Middle East                     |                        | 8 716      |                        |           | 8 716      |
|                                                 |                        | 8 716      |                        |           | 8 716      |
| <u>Tree of Life, Japan</u>                      |                        |            |                        |           |            |
| Annual programme                                |                        | 127 832    |                        |           | 127 832    |
|                                                 |                        | 127 832    |                        |           | 127 832    |
| <u>Tuscany region, Italy</u>                    |                        |            |                        |           |            |
| Plan of action, Middle East                     |                        | 82 353     |                        |           | 82 353     |
|                                                 |                        | 82 353     |                        |           | 82 353     |

SCHEDULE 1 (concluded)

| Fund by donor                                         | Cash                   |             | Kind                   |            | Total         |
|-------------------------------------------------------|------------------------|-------------|------------------------|------------|---------------|
|                                                       | Outstanding<br>pledges | Paid        | Outstanding<br>pledges | Delivered  |               |
| <u>United Nations Association,<br/>United Kingdom</u> |                        |             |                        |            |               |
| Humanitarian assistance to<br>former Yugoslavia       |                        | 1 570       |                        |            | 1 570         |
| Plan of action, Middle East                           |                        | 6 670       |                        |            | 6 670         |
|                                                       |                        | 8 240       |                        |            | 8 240         |
| <u>World Conference Religion<br/>Peace, Japan</u>     |                        |             |                        |            |               |
| Humanitarian assistance<br>to former Yugoslavia       |                        | 10 400      |                        |            | 10 400        |
|                                                       |                        | 10 400      |                        |            | 10 400        |
| <u>24-Hour TV Charity, Japan</u>                      |                        |             |                        |            |               |
| Plan of action, Middle East                           |                        |             |                        | 883 609    | 883 609       |
|                                                       |                        |             |                        | 883 609    | 883 609       |
| <u>TOTAL, NON-GOVERNMENTAL/<br/>PRIVATE</u>           |                        |             |                        |            |               |
|                                                       |                        | 23 236 869  | 636 346                | 2 655 067  | 26 528 282    |
| GRAND TOTAL                                           | 197 623 436            | 739 156 687 | 80 454 735             | 64 602 270 | 1 081 837 128 |



# SCHEDULE 2

## Status of prior years' outstanding contributions as at 31 December 1992

(United States dollars)

| Donor             | Year | Cash    | Kind    | Total   |
|-------------------|------|---------|---------|---------|
| GOVERNMENTAL      |      |         |         |         |
| <u>Angola</u>     |      |         |         |         |
| Other trust funds | 1989 | 20 000  |         | 20 000  |
|                   |      | 20 000  |         | 20 000  |
| <u>Bahrain</u>    |      |         |         |         |
| Other trust funds | 1991 | 5 600   |         | 5 600   |
|                   |      | 5 600   |         | 5 600   |
| <u>Belgium</u>    |      |         |         |         |
| Other trust funds | 1991 |         | 731 250 | 731 250 |
|                   |      |         | 731 250 | 731 250 |
| <u>Benin</u>      |      |         |         |         |
| Annual programme  | 1990 | 2 000   |         | 2 000   |
| Annual programme  | 1991 | 2 000   |         | 2 000   |
|                   |      | 4 000   |         | 4 000   |
| <u>Cnina</u>      |      |         |         |         |
| Annual programme  | 1991 | 250 000 |         | 250 000 |
|                   |      | 250 000 |         | 250 000 |
| <u>Costa Rica</u> |      |         |         |         |
| Annual programme  | 1988 | 2 344   |         | 2 344   |
|                   |      | 2 344   |         | 2 344   |

SCHEDULE 2 (continued)

| Donor                     | Year | Cash      | Kind      | Total     |
|---------------------------|------|-----------|-----------|-----------|
| <u>Cyprus</u>             |      |           |           |           |
| Annual programme          | 1990 | 6 631     |           | 6 631     |
|                           |      | 6 631     |           | 6 631     |
| <u>Djibouti</u>           |      |           |           |           |
| Annual programme          | 1990 | 1 000     |           | 1 000     |
| Annual programme          | 1991 | 1 000     |           | 1 000     |
| Annual programme          | 1989 | 1 000     |           | 1 000     |
|                           |      | 3 000     |           | 3 000     |
| <u>France</u>             |      |           |           |           |
| Annual programme          | 1990 | 525 600   |           | 525 600   |
| Annual programme          | 1991 | 1 193 351 |           | 1 193 351 |
| Emergency, Horn of Africa | 1991 | 1 350 000 |           | 1 350 000 |
| Other trust funds         | 1991 | 13 706    | 2 133 302 | 2 147 008 |
|                           |      | 3 082 657 | 2 133 302 | 5 215 959 |
| <u>Germany</u>            |      |           |           |           |
| Other trust funds         | 1991 | 1 077 985 |           | 1 077 985 |
|                           |      | 1 077 985 |           | 1 077 985 |
| <u>Holy See</u>           |      |           |           |           |
| Annual programme          | 1989 | 5 000     |           | 5 000     |
|                           |      | 5 000     |           | 5 000     |
| <u>India</u>              |      |           |           |           |
| Other trust funds         | 1990 | 100 000   |           | 100 000   |
|                           |      | 100 000   |           | 100 000   |

## SCHEDULE 2 (continued)

| Donor                                   | Year | Cash    | Kind      | Total     |
|-----------------------------------------|------|---------|-----------|-----------|
| <u>Iran (Islamic Republic of)</u>       |      |         |           |           |
| Annual programme                        | 1991 | 44 000  |           | 44 000    |
|                                         |      | 44 000  |           | 44 000    |
| <u>Italy</u>                            |      |         |           |           |
| Annual programme                        | 1989 | 757 576 |           | 757 576   |
| Other trust funds                       | 1986 |         | 1 713 287 | 1 713 287 |
| Other trust funds                       | 1989 |         | 3 840 000 | 3 840 000 |
|                                         |      | 757 576 | 5 553 287 | 6 310 863 |
| <u>Kuwait</u>                           |      |         |           |           |
| Other trust funds                       | 1990 |         | 348 300   | 348 300   |
|                                         |      |         | 348 300   | 348 300   |
| <u>Lao People's Democratic Republic</u> |      |         |           |           |
| Annual programme                        | 1991 | 6 000   |           | 6 000     |
|                                         |      | 6 000   |           | 6 000     |
| <u>Libyan Arab Jamahiriya</u>           |      |         |           |           |
| Annual programme                        | 1989 | 15 000  |           | 15 000    |
|                                         |      | 15 000  |           | 15 000    |
| <u>Madagascar</u>                       |      |         |           |           |
| Annual programme                        | 1991 | 263     |           | 263       |
| Annual programme                        | 1988 | 338     |           | 338       |
| Annual programme                        | 1989 | 316     |           | 316       |
|                                         |      | 917     |           | 917       |

SCHEDULE 2 (continued)

| Donor                       | Year | Cash    | Kind      | Total     |
|-----------------------------|------|---------|-----------|-----------|
| <u>Malaysia</u>             |      |         |           |           |
| Annual programme            | 1989 | 20 000  |           | 20 000    |
|                             |      | 20 000  |           | 20 000    |
| <u>Namibia</u>              |      |         |           |           |
| Annual programme            | 1991 | 3 559   |           | 3 559     |
|                             |      | 3 559   |           | 3 559     |
| <u>Netherlands</u>          |      |         |           |           |
| Other trust funds           | 1990 | 66 747  |           | 66 747    |
| Other trust funds           | 1991 | 35 864  |           | 35 864    |
|                             |      | 102 611 |           | 102 611   |
| <u>Nicaragua</u>            |      |         |           |           |
| Annual programme            | 1988 | 833     |           | 833       |
|                             |      | 833     |           | 833       |
| <u>Norway</u>               |      |         |           |           |
| Plan of action, Middle East | 1991 |         | 1 574 120 | 1 574 120 |
| Other trust funds           | 1991 |         | 289 841   | 289 841   |
|                             |      |         | 1 863 961 | 1 863 961 |
| <u>Republic of Korea</u>    |      |         |           |           |
| Plan of action, Middle East | 1991 | 300 000 |           | 300 000   |
|                             |      | 300 000 |           | 300 000   |

SCHEDULE 2 (continued)

| Donor                       | Year | Cash      | Kind      | Total     |
|-----------------------------|------|-----------|-----------|-----------|
| <u>Senegal</u>              |      |           |           |           |
| Annual programme            | 1991 | 6 000     |           | 6 000     |
| Other trust funds           | 1991 | 1 000     |           | 1 000     |
|                             |      | 7 000     |           | 7 000     |
| <u>Somalia</u>              |      |           |           |           |
| Annual programme            | 1988 | 1 176     |           | 1 176     |
| Annual programme            | 1989 | 1 189     |           | 1 189     |
|                             |      | 2 365     |           | 2 365     |
| <u>Spain</u>                |      |           |           |           |
| Other trust funds           | 1990 | 138 144   |           | 138 144   |
| Other trust funds           | 1991 | 4 075 515 | 466 667   | 4 542 182 |
|                             |      | 4 213 659 | 466 667   | 4 680 326 |
| <u>Sudan</u>                |      |           |           |           |
| Annual programme            | 1990 | 4 545     |           | 4 545     |
|                             |      | 4 545     |           | 4 545     |
| <u>Sweden</u>               |      |           |           |           |
| Plan of action, Middle East | 1991 |           | 5 732 484 | 5 732 484 |
|                             |      |           | 5 732 484 | 5 732 484 |
| <u>Switzerland</u>          |      |           |           |           |
| Annual programme            | 1989 | 2 000     |           | 2 000     |
| Other trust funds           | 1991 | 301 641   |           | 301 641   |
|                             |      | 303 641   |           | 303 641   |

SCHEDULE 2 (continued)

| Donor                                                           | Year | Cash              | Kind              | Total             |
|-----------------------------------------------------------------|------|-------------------|-------------------|-------------------|
| <u>Syrian Arab Republic</u>                                     |      |                   |                   |                   |
| Annual programme                                                | 1988 | 1 000             |                   | 1 000             |
|                                                                 |      | 1 000             |                   | 1 000             |
| <u>Togo</u>                                                     |      |                   |                   |                   |
| Other trust funds                                               | 1990 | 5 000             |                   | 5 000             |
|                                                                 |      | 5 000             |                   | 5 000             |
| <u>United Kingdom of Great Britain<br/>and Northern Ireland</u> |      |                   |                   |                   |
| Other trust funds                                               | 1990 | 492 126           |                   | 492 126           |
|                                                                 |      | 492 126           |                   | 492 126           |
| <u>Viet Nam</u>                                                 |      |                   |                   |                   |
| Annual programme                                                | 1990 | 1 500             |                   | 1 500             |
|                                                                 |      | 1 500             |                   | 1 500             |
| <u>Former Yugoslavia</u>                                        |      |                   |                   |                   |
| Plan of action, Middle East                                     | 1991 |                   | 225 225           | 225 225           |
|                                                                 |      |                   | 225 225           | 225 225           |
| <u>Zaire</u>                                                    |      |                   |                   |                   |
| Annual programme                                                | 1988 | 1 500             |                   | 1 500             |
|                                                                 |      | 1 500             |                   | 1 500             |
| TOTAL, GOVERNMENTAL                                             |      | <u>10 840 049</u> | <u>17 054 476</u> | <u>27 894 525</u> |



SCHEDULE 2 (continued)

| Donor                                       | Year | Cash              | Kind              | Total             |
|---------------------------------------------|------|-------------------|-------------------|-------------------|
| <b>INTERGOVERNMENTAL</b>                    |      |                   |                   |                   |
| <u>AGFUND</u>                               |      |                   |                   |                   |
| Annual programme                            | 1987 | 120 000           |                   | 120 000           |
| Other trust funds                           | 1988 | 600 000           |                   | 600 000           |
|                                             |      | 720 000           |                   | 720 000           |
| <u>European Community</u>                   |      |                   |                   |                   |
| Annual programme                            | 1990 | 824 436           |                   | 824 436           |
| Annual programme                            | 1991 | 1 829 232         |                   | 1 829 232         |
| Annual programme                            | 1989 | 1 493 704         |                   | 1 493 704         |
| Emergency Fund                              | 1991 | 256 410           |                   | 256 410           |
| Emergency, Horn of Africa                   | 1991 | 994 231           |                   | 994 231           |
| South African repatriation                  | 1991 | 1 067 617         |                   | 1 067 617         |
| Plan of action, Middle East                 | 1991 |                   | 5 121 951         | 5 121 951         |
| Other trust funds                           | 1990 | 274 751           |                   | 274 751           |
| Other trust funds                           | 1991 | 2 971 134         | 11 306 311        | 14 277 445        |
| Other trust funds                           | 1988 | 95 426            |                   | 95 426            |
| Other trust funds                           | 1989 | 302 832           |                   | 302 832           |
|                                             |      | 10 109 773        | 16 428 262        | 26 538 035        |
| <u>The OPEC Fund</u>                        |      |                   |                   |                   |
| Annual programme                            | 1990 | 80 000            |                   | 80 000            |
|                                             |      | 80 000            |                   | 80 000            |
| <u>United Nations Secretary-General</u>     |      |                   |                   |                   |
| Annual programme                            | 1991 | 263 000           |                   | 263 000           |
|                                             |      | 263 000           |                   | 263 000           |
| <u>United Nations Development Programme</u> |      |                   |                   |                   |
| Other trust funds                           | 1989 | 70 000            |                   | 70 000            |
|                                             |      | 70 000            |                   | 70 000            |
| <b>TOTAL, INTERGOVERNMENTAL</b>             |      | <u>11 242 773</u> | <u>16 428 262</u> | <u>27 671 035</u> |

SCHEDULE 2 (concluded)

| Donor                            | Year | Cash              | Kind              | Total             |
|----------------------------------|------|-------------------|-------------------|-------------------|
| NON-GOVERNMENTAL/PRIVATE         |      |                   |                   |                   |
| <u>Norwegian Refugee Council</u> |      |                   |                   |                   |
| Other trust funds                | 1990 |                   | 168 179           | 168 179           |
|                                  |      |                   | 168 179           | 168 179           |
| TOTAL, NON-GOVERNMENTAL/PRIVATE  |      |                   | <u>168 179</u>    | <u>168 179</u>    |
| GRAND TOTAL                      |      | <u>22 082 822</u> | <u>33 650 917</u> | <u>55 733 739</u> |

## SCHEDULE 3

General Programmes 1992Appropriations and expenditure under the annual programme as at 31 December 1992

(United States dollars)

| Project by region<br>and country        | Executive<br>Committee<br>appropriation | Transfers from/between |                       |               | Expenditure | Unobligated<br>balance |
|-----------------------------------------|-----------------------------------------|------------------------|-----------------------|---------------|-------------|------------------------|
|                                         |                                         | Programme<br>reserve   | Overall<br>allocation | Appropriation |             |                        |
| AFRICA                                  |                                         |                        |                       |               |             |                        |
| <u>Angola</u>                           |                                         |                        |                       |               |             |                        |
| Local settlement                        | 159 200                                 |                        |                       | -24 811       | 131 000     | 3 389                  |
| Repatriation                            | 84 400                                  |                        | 2 378 466             | -61 400       | 2 401 466   |                        |
| Programme support and<br>administration | 716 700                                 |                        |                       | -107 742      | 608 265     | 693                    |
|                                         | 960 300                                 |                        | 2 378 466             | -193 953      | 3 140 731   | 4 082                  |
| <u>Botswana</u>                         |                                         |                        |                       |               |             |                        |
| Care and maintenance                    | 252 000                                 |                        |                       |               | 251 672     | 328                    |
| Local settlement                        | 143 000                                 |                        |                       | 21 390        | 163 440     | 950                    |
| Resettlement                            | 8 500                                   |                        |                       |               | 8 343       | 157                    |
| Repatriation                            | 7 000                                   |                        |                       |               | 6 859       | 141                    |
| Programme support and<br>administration | 270 400                                 |                        |                       | -3 017        | 265 334     | 2 049                  |
|                                         | 680 900                                 |                        |                       | 18 373        | 695 648     | 3 625                  |
| <u>Burkina Faso</u>                     |                                         |                        |                       |               |             |                        |
| Care and maintenance                    | 38 700                                  |                        |                       |               | 38 200      | 500                    |
|                                         | 38 700                                  |                        |                       |               | 38 200      | 500                    |
| <u>Burundi</u>                          |                                         |                        |                       |               |             |                        |
| Care and maintenance                    | 327 200                                 |                        |                       | 10 300        | 330 069     | 7 431                  |
| Local settlement                        | 324 300                                 |                        |                       | 18 385        | 342 185     | 500                    |
| Repatriation                            |                                         |                        | 655 344               |               | 655 344     |                        |
| Programme support and<br>administration | 202 400                                 |                        |                       | 50 619        | 253 019     |                        |
|                                         | 853 900                                 |                        | 655 344               | 79 304        | 1 580 617   | 7 931                  |
| <u>Cameroon</u>                         |                                         |                        |                       |               |             |                        |
| Care and maintenance                    | 165 500                                 |                        |                       | 66 811        | 232 311     |                        |
| Local settlement                        | 188 900                                 |                        |                       | 97 974        | 286 874     |                        |
| Repatriation                            | 102 900                                 |                        |                       | 64 779        | 167 679     |                        |
| Programme support and<br>administration | 404 500                                 |                        |                       | -36 365       | 368 135     |                        |
|                                         | 861 800                                 |                        |                       | 193 199       | 1 054 999   |                        |
| <u>Central African Republic</u>         |                                         |                        |                       |               |             |                        |
| Care and maintenance                    | 1 235 300                               |                        |                       | 86 767        | 1 298 067   | 24 000                 |
| Local settlement                        | 49 600                                  |                        |                       |               | 49 600      |                        |
| Repatriation                            | 31 100                                  |                        |                       | 4 500         | 35 600      |                        |
|                                         | 1 316 000                               |                        |                       | 91 267        | 1 383 267   | 24 000                 |
| <u>Chad</u>                             |                                         |                        |                       |               |             |                        |
| Care and maintenance                    |                                         |                        | 42 380                |               | 42 380      |                        |
| Repatriation                            |                                         |                        | 725 986               |               | 725 986     |                        |
|                                         |                                         |                        | 768 366               |               | 768 366     |                        |

SCHEDULE 3 (continued)

| Project by region<br>and country        | Executive<br>Committee<br>appropriation | Transfers from/between |                       | Expenditure | Unobligated<br>balance |
|-----------------------------------------|-----------------------------------------|------------------------|-----------------------|-------------|------------------------|
|                                         |                                         | Programme<br>reserve   | Overall<br>allocation |             |                        |
| <u>Congo</u>                            |                                         |                        |                       |             |                        |
| Local settlement                        | 278 800                                 | 5 100                  |                       | 339 423     | 2                      |
| Resettlement                            | 15 100                                  |                        |                       | 4 200       | 10 900                 |
| Repatriation                            | 61 500                                  |                        |                       | 80 785      |                        |
|                                         | 355 400                                 | 5 100                  |                       | 424 408     | 10 902                 |
| <u>Côte d'Ivoire</u>                    |                                         |                        |                       |             |                        |
| Care and maintenance                    | 8 100 500                               |                        |                       | 8 434 258   |                        |
| Repatriation                            |                                         |                        | 210 000               | 210 000     |                        |
|                                         | 8 100 500                               |                        | 210 000               | 8 644 258   |                        |
| <u>Djibouti</u>                         |                                         |                        |                       |             |                        |
| Care and maintenance                    | 1 424 400                               |                        |                       | 1 582 327   | 445                    |
| Repatriation                            | 70 000                                  |                        |                       | 95 000      |                        |
| Programme support and<br>administration | 515 200                                 |                        |                       | 448 801     | 2 764                  |
|                                         | 2 009 600                               |                        |                       | 2 126 128   | 3 209                  |
| <u>Ethiopia</u>                         |                                         |                        |                       |             |                        |
| Care and maintenance                    | 23 102 400                              |                        |                       | 22 074 733  | 6 959                  |
| Local settlement                        | 728 600                                 | 276 490                |                       | 923 579     | 81 511                 |
| Resettlement                            | 61 800                                  |                        |                       | 75 550      |                        |
| Repatriation                            | 8 000                                   |                        |                       | 4 216       | 3 784                  |
| Programme support and<br>administration | 1 328 500                               |                        |                       | 1 102 109   | 26 770                 |
|                                         | 25 229 300                              | 276 490                |                       | 24 180 187  | 119 024                |
| <u>Gabon</u>                            |                                         |                        |                       |             |                        |
| Local settlement                        | 96 700                                  |                        |                       | 101 135     |                        |
|                                         | 96 700                                  |                        |                       | 101 135     |                        |
| <u>Ghana</u>                            |                                         |                        |                       |             |                        |
| Care and maintenance                    | 588 000                                 |                        |                       | 594 282     | 13 100                 |
|                                         | 588 000                                 |                        |                       | 594 282     | 13 100                 |
| <u>Guinea</u>                           |                                         |                        |                       |             |                        |
| Care and maintenance                    | 16 310 500                              |                        |                       | 16 337 839  | 400                    |
| Repatriation                            |                                         |                        | 121 000               | 121 000     |                        |
|                                         | 16 310 500                              |                        | 121 000               | 16 458 839  | 400                    |
| <u>Guinea-Bissau</u>                    |                                         |                        |                       |             |                        |
| Care and maintenance                    | 193 700                                 |                        |                       | 205 700     |                        |
|                                         | 193 700                                 |                        |                       | 205 700     |                        |
| <u>Kenya</u>                            |                                         |                        |                       |             |                        |
| Care and maintenance                    | 40 501 300                              |                        |                       | 37 459 994  | 461                    |
| Local settlement                        | 664 200                                 |                        |                       | 663 611     | 589                    |
| Resettlement                            | 205 900                                 |                        |                       | 244 116     |                        |
| Repatriation                            |                                         | 1 879 603              |                       | 1 879 603   |                        |
| Programme support and<br>administration | 677 500                                 |                        |                       | 817 121     |                        |
|                                         | 42 048 900                              | 1 879 603              |                       | 41 064 445  | 1 050                  |

## SCHEDULE 3 (continued)

| Project by region<br>and country        | Executive<br>Committee<br>appropriation | Transfers from/between |                       | Appropriation | Expenditure | Unobligated<br>balance |
|-----------------------------------------|-----------------------------------------|------------------------|-----------------------|---------------|-------------|------------------------|
|                                         |                                         | Programme<br>reserve   | Overall<br>allocation |               |             |                        |
| <u>Lesotho</u>                          |                                         |                        |                       |               |             |                        |
| Care and maintenance                    | 35 600                                  |                        |                       |               | 35 200      | 400                    |
| Local settlement                        | 70 100                                  |                        |                       | -13 025       | 55 829      | 1 246                  |
| Programme support and<br>administration | 155 600                                 |                        |                       | 298           | 155 898     |                        |
|                                         | 261 300                                 |                        |                       | -12 727       | 246 927     | 1 646                  |
| <u>Liberia</u>                          |                                         |                        |                       |               |             |                        |
| Care and maintenance                    |                                         |                        | 30 000                |               | 30 000      |                        |
| Repatriation                            |                                         |                        | 1 417 776             |               | 1 417 776   |                        |
|                                         |                                         |                        | 1 447 776             |               | 1 447 776   |                        |
| <u>Malawi</u>                           |                                         |                        |                       |               |             |                        |
| Care and maintenance                    | 26 197 400                              |                        |                       | -1 357 249    | 24 817 896  | 22 255                 |
| Repatriation                            | 30 000                                  |                        |                       | -14 250       | 15 750      |                        |
| Programme support and<br>administration | 454 600                                 |                        |                       | -20 049       | 433 526     | 1 025                  |
|                                         | 26 682 000                              |                        |                       | -1 391 548    | 25 267 172  | 23 280                 |
| <u>Mali</u>                             |                                         |                        |                       |               |             |                        |
| Care and maintenance                    | 539 200                                 |                        |                       | -149 100      | 390 100     |                        |
| Local settlement                        | 22 000                                  |                        |                       |               | 22 000      |                        |
|                                         | 561 200                                 |                        |                       | -149 100      | 412 100     |                        |
| <u>Mozambique</u>                       |                                         |                        |                       |               |             |                        |
| Care and maintenance                    | 234 100                                 |                        |                       | 72 591        | 296 064     | 10 627                 |
| Repatriation                            |                                         |                        | 3 500 000             |               | 3 500 000   |                        |
| Programme support and<br>administration | 368 700                                 |                        |                       | -30 570       | 338 130     |                        |
|                                         | 602 800                                 |                        | 3 500 000             | 42 021        | 4 134 194   | 10 627                 |
| <u>Namibia</u>                          |                                         |                        |                       |               |             |                        |
| Care and maintenance                    | 379 900                                 | 13 970                 |                       | 20 358        | 414 228     |                        |
|                                         | 379 900                                 | 13 970                 |                       | 20 358        | 414 228     |                        |
| <u>Sudan</u>                            |                                         |                        |                       |               |             |                        |
| Care and maintenance                    | 1 403 100                               |                        |                       | 254 706       | 1 656 817   | 989                    |
| Local settlement                        | 4 738 600                               | 39                     |                       | 425 424       | 5 164 062   | 1                      |
| Resettlement                            | 42 900                                  |                        |                       | 11 056        | 53 956      |                        |
| Repatriation                            | 271 000                                 |                        | 811 525               | 743           | 1 083 268   |                        |
| Programme support and<br>administration | 1 663 000                               |                        |                       | 348 640       | 2 011 640   |                        |
|                                         | 8 118 600                               | 39                     | 811 525               | 1 040 569     | 9 969 743   | 990                    |
| <u>Swaziland</u>                        |                                         |                        |                       |               |             |                        |
| Care and maintenance                    | 1 218 200                               |                        |                       | 103 776       | 1 321 334   | 642                    |
| Local settlement                        | 279 000                                 |                        |                       |               | 271 245     | 7 755                  |
| Resettlement                            | 5 800                                   |                        |                       |               | 1 500       | 4 300                  |
| Programme support and<br>administration | 303 900                                 |                        |                       | 3 017         | 306 917     |                        |
|                                         | 1 806 900                               |                        |                       | 106 793       | 1 900 996   | 12 697                 |
| <u>Togo</u>                             |                                         |                        |                       |               |             |                        |
| Care and maintenance                    | 125 200                                 |                        |                       |               | 125 200     |                        |
|                                         | 125 200                                 |                        |                       |               | 125 200     |                        |

## SCHEDULE 3 (continued)

| Project by region<br>and country        | Executive<br>Committee<br>appropriation | Transfers from/between |                       | Appropriation | Expenditure | Unobligated<br>balance |
|-----------------------------------------|-----------------------------------------|------------------------|-----------------------|---------------|-------------|------------------------|
|                                         |                                         | Programme<br>reserve   | Overall<br>allocation |               |             |                        |
| <u>Uganda</u>                           |                                         |                        |                       |               |             |                        |
| Care and maintenance                    | 171 500                                 |                        |                       | 30 168        | 201 668     |                        |
| Local settlement                        | 3 051 300                               | 951                    |                       | 495 836       | 3 511 427   | 36 660                 |
| Repatriation                            |                                         |                        | 195 400               |               | 195 400     |                        |
| Programme support and<br>administration | 582 700                                 |                        |                       | 92 570        | 675 270     |                        |
|                                         | 3 805 500                               | 951                    | 195 400               | 618 574       | 4 583 765   | 36 660                 |
| <u>United Republic of Tanzania</u>      |                                         |                        |                       |               |             |                        |
| Care and maintenance                    | 719 600                                 |                        |                       | -35 810       | 581 604     | 102 186                |
| Local settlement                        | 438 100                                 |                        |                       | 38 933        | 464 063     | 12 970                 |
| Repatriation                            | 4 000                                   |                        | 549 345               | 3 000         | 556 345     |                        |
| Programme support and<br>administration | 545 400                                 |                        |                       | 46 099        | 591 499     |                        |
|                                         | 1 707 100                               |                        | 549 345               | 52 222        | 2 193 511   | 115 156                |
| <u>Niger</u>                            |                                         |                        |                       |               |             |                        |
| Care and maintenance                    |                                         |                        | 118 200               |               | 118 200     |                        |
|                                         |                                         |                        | 118 200               |               | 118 200     |                        |
| <u>Nigeria</u>                          |                                         |                        |                       |               |             |                        |
| Care and maintenance                    | 423 300                                 |                        |                       | 142 597       | 565 897     |                        |
| Local settlement                        | 20 800                                  |                        |                       |               | 20 800      |                        |
| Programme support and<br>administration | 165 900                                 |                        |                       | 4 307         | 170 207     |                        |
|                                         | 610 000                                 |                        |                       | 146 904       | 756 904     |                        |
| <u>Rwanda</u>                           |                                         |                        |                       |               |             |                        |
| Care and maintenance                    | 302 200                                 |                        |                       | -18 485       | 275 000     | 8 715                  |
| Local settlement                        | 635 100                                 | 98 970                 |                       | 6 429         | 739 274     | 1 225                  |
| Repatriation                            | 39 700                                  |                        |                       | 21 500        | 61 194      | 6                      |
| Programme support and<br>administration | 288 800                                 |                        |                       | 61 120        | 349 920     |                        |
|                                         | 1 265 800                               | 98 970                 |                       | 70 564        | 1 425 388   | 9 946                  |
| <u>Senegal</u>                          |                                         |                        |                       |               |             |                        |
| Care and maintenance                    | 866 400                                 |                        |                       | -4 560        | 831 757     | 30 083                 |
| Local settlement                        | 1 696 100                               | 11 583                 |                       | 500 906       | 2 208 492   | 97                     |
| Resettlement                            | 184 400                                 |                        |                       | 13 025        | 197 425     |                        |
| Programme support and<br>administration | 770 200                                 |                        |                       | 93 050        | 863 250     |                        |
|                                         | 3 517 100                               | 11 583                 |                       | 602 421       | 4 100 924   | 30 180                 |
| <u>Sierra Leone</u>                     |                                         |                        |                       |               |             |                        |
| Care and maintenance                    | 1 321 000                               |                        |                       | -16 581       | 1 295 599   | 8 820                  |
| Repatriation                            |                                         |                        | 612 300               |               | 612 300     |                        |
|                                         | 1 321 000                               |                        | 612 300               | -16 581       | 1 907 899   | 8 820                  |
| <u>Somalia</u>                          |                                         |                        |                       |               |             |                        |
| Care and maintenance                    | 608 400                                 |                        |                       | 316 282       | 924 682     |                        |
| Local settlement                        |                                         | 12 561                 |                       |               | 12 561      |                        |
| Programme support and<br>administration | 92 200                                  |                        |                       | 245 254       | 337 454     |                        |
|                                         | 700 600                                 | 12 561                 |                       | 561 536       | 1 274 697   |                        |



SCHEDULE 3 (continued)

| Project by region<br>and country        | Executive<br>Committee<br>appropriation | Transfers from/between |                       |               | Expenditure | Unobligated<br>balance |
|-----------------------------------------|-----------------------------------------|------------------------|-----------------------|---------------|-------------|------------------------|
|                                         |                                         | Programme<br>reserve   | Overall<br>allocation | Appropriation |             |                        |
| <u>West Africa</u>                      |                                         |                        |                       |               |             |                        |
| Care and maintenance                    | 295 600                                 |                        |                       |               | 247 000     | 48 600                 |
| Resettlement                            | 23 000                                  |                        |                       |               | 23 000      |                        |
| Repatriation                            | 148 700                                 |                        |                       |               | 90 000      | 58 700                 |
|                                         | 467 300                                 |                        |                       |               | 360 000     | 107 300                |
| <u>Zaire</u>                            |                                         |                        |                       |               |             |                        |
| Care and maintenance                    | 2 585 800                               |                        |                       | -296 931      | 2 268 605   | 20 264                 |
| Local settlement                        | 1 752 500                               |                        |                       | 315 109       | 2 055 890   | 11 719                 |
| Resettlement                            | 12 000                                  |                        |                       | -6 000        | 6 000       |                        |
| Repatriation                            | 71 200                                  |                        |                       |               | 71 200      |                        |
| Programme support and<br>administration | 935 800                                 |                        |                       | 467 526       | 1 403 326   |                        |
|                                         | 5 357 300                               |                        |                       | 479 704       | 5 805 021   | 31 983                 |
| <u>Zambia</u>                           |                                         |                        |                       |               |             |                        |
| Care and maintenance                    | 476 100                                 |                        |                       | 16 903        | 403 403     | 89 600                 |
| Local settlement                        | 1 639 200                               |                        |                       | 213 695       | 1 741 390   | 111 505                |
| Resettlement                            | 6 700                                   |                        |                       |               | 5 000       | 1 700                  |
| Repatriation                            | 66 800                                  |                        |                       |               | 50 000      | 16 800                 |
| Programme support and<br>administration | 486 400                                 |                        |                       | 180 405       | 666 805     |                        |
|                                         | 2 675 200                               |                        |                       | 411 003       | 2 866 598   | 219 605                |
| <u>Zimbabwe</u>                         |                                         |                        |                       |               |             |                        |
| Care and maintenance                    | 4 699 700                               | 878 298                |                       | 49 124        | 5 606 625   | 20 497                 |
| Repatriation                            | 10 000                                  |                        |                       |               | 4 300       | 5 700                  |
| Programme support and<br>administration | 255 800                                 |                        |                       | 75 213        | 311 013     | 20 000                 |
|                                         | 4 965 500                               | 878 298                |                       | 124 337       | 5 921 938   | 46 197                 |
| REGIONAL TOTAL                          | 164 574 500                             | 1 297 962              | 13 247 325            | -582 486      | 177 694 391 | 842 910                |
| EAST AND SOUTH-EAST ASIA AND OCEANIA    |                                         |                        |                       |               |             |                        |
| <u>Australia</u>                        |                                         |                        |                       |               |             |                        |
| Care and maintenance                    | 12 800                                  |                        |                       |               | 12 800      |                        |
| Programme support and<br>administration | 572 600                                 |                        |                       | -84 588       | 488 012     |                        |
|                                         | 585 400                                 |                        |                       | -84 588       | 500 812     |                        |
| <u>Bangladesh</u>                       |                                         |                        |                       |               |             |                        |
| Care and maintenance                    | 134 000                                 |                        |                       | 18 640        | 115 840     | 36 800                 |
|                                         | 134 000                                 |                        |                       | 18 640        | 115 840     | 36 800                 |
| <u>China</u>                            |                                         |                        |                       |               |             |                        |
| Care and maintenance                    | 381 800                                 |                        |                       | -165 000      | 216 400     | 400                    |
| Local settlement                        | 3 000 000                               |                        |                       |               | 3 000 000   |                        |
| Programme support and<br>administration | 301 500                                 |                        |                       | 98 358        | 399 858     |                        |
|                                         | 3 683 300                               |                        |                       | -66 642       | 3 616 258   | 400                    |
| <u>Hong Kong</u>                        |                                         |                        |                       |               |             |                        |
| Care and maintenance                    | 4 131 200                               |                        |                       |               | 4 126 381   | 4 819                  |
| Resettlement                            | 355 800                                 |                        |                       |               | 355 800     |                        |
| Programme support and<br>administration | 487 800                                 |                        |                       | 55 293        | 543 093     |                        |
|                                         | 4 974 800                               |                        |                       | 55 293        | 5 025 274   | 4 819                  |

SCHEDULE 3 (continued)

| Project by region<br>and country        | Executive<br>Committee<br>appropriation | Transfers from/between |                       | Appropriation | Expenditure | Unobligated<br>balance |
|-----------------------------------------|-----------------------------------------|------------------------|-----------------------|---------------|-------------|------------------------|
|                                         |                                         | Programme<br>reserve   | Overall<br>allocation |               |             |                        |
| <u>India</u>                            |                                         |                        |                       |               |             |                        |
| Care and maintenance                    | 2 323 400                               |                        |                       | -32 700       | 2 291 100   |                        |
| Repatriation                            | 110 800                                 |                        | 103 321               |               | 214 121     |                        |
| Programme support and<br>administration | 241 800                                 |                        |                       | -20 252       | 221 548     |                        |
|                                         | 2 676 400                               |                        | 103 321               | -52 952       | 2 726 769   |                        |
| <u>Indonesia</u>                        |                                         |                        |                       |               |             |                        |
| Care and maintenance                    | 32 100                                  |                        | 36 600                | 191 000       | 259 700     |                        |
| Programme support and<br>administration | 428 300                                 |                        |                       | -13 770       | 412 987     | 1 543                  |
|                                         | 460 400                                 |                        | 36 600                | 177 230       | 672 687     | 1 543                  |
| <u>Japan</u>                            |                                         |                        |                       |               |             |                        |
| Care and maintenance                    | 1 934 400                               |                        |                       | -100 000      | 1 834 400   |                        |
| Programme support and<br>administration | 1 508 200                               |                        |                       | -23 655       | 1 563 710   | 835                    |
|                                         | 3 522 600                               |                        |                       | -123 655      | 3 398 110   | 835                    |
| <u>Lao People's Democratic Republic</u> |                                         |                        |                       |               |             |                        |
| Programme support and<br>administration | 87 900                                  |                        |                       | 21 259        | 109 159     |                        |
|                                         | 87 900                                  |                        |                       | 21 259        | 109 159     |                        |
| <u>Malaysia</u>                         |                                         |                        |                       |               |             |                        |
| Care and maintenance                    | 772 900                                 |                        |                       | -59 250       | 711 885     | 1 765                  |
| Local settlement                        | 620 100                                 |                        |                       | 179 828       | 791 200     | 8 728                  |
| Programme support and<br>administration | 448 400                                 |                        |                       | 48 401        | 496 801     |                        |
|                                         | 1 841 400                               |                        |                       | 168 979       | 1 999 886   | 10 493                 |
| <u>Nepal</u>                            |                                         |                        |                       |               |             |                        |
| Care and maintenance                    | 1 900 000                               | 509 400                |                       | -126 460      | 2 282 940   |                        |
| Programme support and<br>administration | 162 400                                 |                        |                       | 10 698        | 173 098     |                        |
|                                         | 2 062 400                               | 509 400                |                       | -115 762      | 2 456 038   |                        |
| <u>Other countries, Asia</u>            |                                         |                        |                       |               |             |                        |
| Resettlement                            | 1 730 500                               |                        |                       | -91 041       | 1 639 459   |                        |
|                                         | 1 730 500                               |                        |                       | -91 041       | 1 639 459   |                        |
| <u>Papua New Guinea</u>                 |                                         |                        |                       |               |             |                        |
| Local settlement                        | 1 014 500                               |                        |                       |               | 1 001 315   | 13 185                 |
| Repatriation                            | 10 000                                  |                        |                       | 10 000        | 10 000      | 10 000                 |
| Programme support and<br>administration | 162 100                                 |                        |                       | -1 007        | 158 297     | 2 796                  |
|                                         | 1 186 600                               |                        |                       | 8 993         | 1 169 612   | 25 981                 |
| <u>Philippines</u>                      |                                         |                        |                       |               |             |                        |
| Care and maintenance                    | 157 000                                 |                        |                       | 328 332       | 484 543     | 789                    |
| Local settlement                        | 385 700                                 |                        |                       |               | 381 720     | 3 980                  |
| Resettlement                            | 5 806 200                               |                        |                       | -26 200       | 5 764 174   | 15 826                 |
| Programme support and<br>administration | 326 800                                 |                        |                       | -45 435       | 281 365     |                        |
|                                         | 6 675 700                               |                        |                       | 256 697       | 6 911 802   | 20 595                 |

SCHEDULE 3 (continued)

| Project by region<br>and country          | Executive<br>Committee<br>appropriation | Transfers from/between |                       |               | Expenditure | Unobligated<br>balance |
|-------------------------------------------|-----------------------------------------|------------------------|-----------------------|---------------|-------------|------------------------|
|                                           |                                         | Programme<br>reserve   | Overall<br>allocation | Appropriation |             |                        |
| <u>Republic of Korea</u>                  |                                         |                        |                       |               |             |                        |
| Care and maintenance                      | 202 000                                 |                        |                       | -43 500       | 157 883     | 617                    |
|                                           | 202 000                                 |                        |                       | -43 500       | 157 883     | 617                    |
| <u>Singapore</u>                          |                                         |                        |                       |               |             |                        |
| Care and maintenance                      | 290 600                                 |                        |                       | 34 750        | 321 050     | 4 300                  |
| Programme support and administration      | 274 300                                 |                        |                       | 1 679         | 275 979     |                        |
|                                           | 564 900                                 |                        |                       | 36 429        | 597 029     | 4 300                  |
| <u>Sri Lanka</u>                          |                                         |                        |                       |               |             |                        |
| Care and maintenance                      |                                         |                        | 23 500                |               | 23 500      |                        |
| Programme support and administration      | 145 500                                 |                        |                       | 113 704       | 259 204     |                        |
|                                           | 145 500                                 |                        | 23 500                | 113 704       | 282 704     |                        |
| <u>Thailand</u>                           |                                         |                        |                       |               |             |                        |
| Care and maintenance                      | 12 846 300                              |                        |                       | -1 460 847    | 11 243 596  | 141 857                |
| Resettlement                              | 1 168 200                               |                        |                       | -145 995      | 930 281     | 91 924                 |
| Programme support and administration      | 1 134 300                               |                        |                       | 297 065       | 1 431 365   |                        |
|                                           | 15 148 800                              |                        |                       | -1 309 777    | 13 605 242  | 233 781                |
| <u>Viet Nam</u>                           |                                         |                        |                       |               |             |                        |
| Local settlement                          | 320 400                                 | -20                    |                       | -50 300       | 250 757     | 19 323                 |
| Resettlement                              | 80 000                                  | 5 933                  |                       |               | 85 933      |                        |
| Programme support and administration      | 364 200                                 |                        |                       | 11 958        | 376 158     |                        |
|                                           | 764 600                                 | 5 913                  |                       | -38 342       | 712 848     | 19 323                 |
| REGIONAL TOTAL                            | 46 447 200                              | 515 313                | 163 421               | -1 069 035    | 45 697 412  | 359 487                |
| EUROPE                                    |                                         |                        |                       |               |             |                        |
| <u>Austria</u>                            |                                         |                        |                       |               |             |                        |
| Local settlement                          | 241 200                                 |                        |                       | -32 585       | 204 340     | 4 275                  |
| Programme support and administration      | 492 200                                 |                        |                       | 29 841        | 522 041     |                        |
|                                           | 733 400                                 |                        |                       | -2 744        | 726 381     | 4 275                  |
| <u>Belgium</u>                            |                                         |                        |                       |               |             |                        |
| Local settlement                          | 46 100                                  |                        |                       | 481           | 46 581      |                        |
| Programme support and administration      | 1 005 300                               |                        |                       | 3 824         | 1 009 124   |                        |
|                                           | 1 051 400                               |                        |                       | 4 305         | 1 055 705   |                        |
| <u>Commonwealth of Independent States</u> |                                         |                        |                       |               |             |                        |
| Care and maintenance                      |                                         |                        | 95 820                |               | 95 820      |                        |
|                                           |                                         |                        | 95 820                |               | 95 820      |                        |
| <u>Czechoslovakia</u>                     |                                         |                        |                       |               |             |                        |
| Local settlement                          |                                         |                        | 88 000                |               | 88 000      |                        |
|                                           |                                         |                        | 88 000                |               | 88 000      |                        |
| <u>France</u>                             |                                         |                        |                       |               |             |                        |
| Local settlement                          | 882 100                                 |                        |                       |               | 870 187     | 11 913                 |
| Repatriation                              | 95 000                                  | 54 000                 |                       |               | 149 000     |                        |
| Programme support and administration      | 925 300                                 |                        |                       | 7 012         | 932 312     |                        |
|                                           | 1 902 400                               | 54 000                 |                       | 7 012         | 1 951 499   | 11 913                 |

SCHEDULE 3 (continued)

| Project by region<br>and country     | Executive<br>Committee<br>appropriation | Transfers from/between |                       |               | Expenditure | Unobligated<br>balance |
|--------------------------------------|-----------------------------------------|------------------------|-----------------------|---------------|-------------|------------------------|
|                                      |                                         | Programme<br>reserve   | Overall<br>allocation | Appropriation |             |                        |
| <u>Germany</u>                       |                                         |                        |                       |               |             |                        |
| Local settlement                     | 702 000                                 |                        |                       | 13 274        | 700 000     | 15 274                 |
| Programme support and administration | 1 376 500                               |                        |                       | -33 666       | 1 340 324   | 2 510                  |
|                                      | 2 078 500                               |                        |                       | -20 392       | 2 040 324   | 17 784                 |
| <u>Greece</u>                        |                                         |                        |                       |               |             |                        |
| Care and maintenance                 | 1 443 000                               |                        |                       | 157 183       | 1 600 183   |                        |
| Local settlement                     | 62 700                                  |                        |                       |               | 62 700      |                        |
| Programme support and administration | 61 500                                  |                        |                       | 46 022        | 107 522     |                        |
|                                      | 1 567 200                               |                        |                       | 203 205       | 1 770 405   |                        |
| <u>Hungary</u>                       |                                         |                        |                       |               |             |                        |
| Care and maintenance                 |                                         |                        | 45 800                |               | 45 800      |                        |
| Local settlement                     | 400 000                                 |                        |                       | 10 714        | 410 714     |                        |
| Programme support and administration | 132 900                                 |                        |                       | 77 326        | 210 226     |                        |
|                                      | 532 900                                 |                        | 45 800                | 88 040        | 666 740     |                        |
| <u>Ireland</u>                       |                                         |                        |                       |               |             |                        |
| Local settlement                     | 10 000                                  |                        |                       | 6 636         | 16 636      |                        |
|                                      | 10 000                                  |                        |                       | 6 636         | 16 636      |                        |
| <u>Italy</u>                         |                                         |                        |                       |               |             |                        |
| Care and maintenance                 | 1 244 400                               |                        |                       | 26 938        | 1 271 338   |                        |
| Local settlement                     | 367 100                                 |                        |                       | 20 923        | 388 023     |                        |
| Resettlement                         | 11 300                                  |                        |                       | -6 837        | 3 500       | 963                    |
| Programme support and administration | 1 357 000                               |                        |                       | 124 387       | 1 481 387   |                        |
|                                      | 2 979 800                               |                        |                       | 165 411       | 3 144 248   | 963                    |
| <u>Malta</u>                         |                                         |                        |                       |               |             |                        |
| Care and maintenance                 | 72 000                                  |                        |                       | 25 000        | 97 000      |                        |
|                                      | 72 000                                  |                        |                       | 25 000        | 97 000      |                        |
| <u>Netherlands</u>                   |                                         |                        |                       |               |             |                        |
| Programme support and administration | 156 200                                 |                        |                       | 5 771         | 161 971     |                        |
|                                      | 156 200                                 |                        |                       | 5 771         | 161 971     |                        |
| <u>Other countries, Europe</u>       |                                         |                        |                       |               |             |                        |
| Care and maintenance                 | 2 137 800                               |                        |                       | -606 753      | 1 528 546   | 2 501                  |
|                                      | 2 137 800                               |                        |                       | -606 753      | 1 528 546   | 2 501                  |
| <u>Poland</u>                        |                                         |                        |                       |               |             |                        |
| Local settlement                     |                                         |                        | 150 000               |               | 150 000     |                        |
|                                      |                                         |                        | 150 000               |               | 150 000     |                        |
| <u>Portugal</u>                      |                                         |                        |                       |               |             |                        |
| Local settlement                     | 311 900                                 |                        |                       | 82 817        | 394 135     | 582                    |
|                                      | 311 900                                 |                        |                       | 82 817        | 394 135     | 582                    |
| <u>Romania</u>                       |                                         |                        |                       |               |             |                        |
| Care and maintenance                 |                                         |                        | 247 522               |               | 247 522     |                        |
|                                      |                                         |                        | 247 522               |               | 247 522     |                        |

SCHEDULE 3 (continued)

| Project by region<br>and country     | Executive<br>Committee<br>appropriation | Transfers from/between |                       | Appropriation | Expenditure | Unobligated<br>balance |
|--------------------------------------|-----------------------------------------|------------------------|-----------------------|---------------|-------------|------------------------|
|                                      |                                         | Programme<br>reserve   | Overall<br>allocation |               |             |                        |
| <u>Spain</u>                         |                                         |                        |                       |               |             |                        |
| Local settlement                     | 448 800                                 |                        |                       | 4 159         | 452 325     | 634                    |
| Repatriation                         | 7 800                                   |                        |                       |               | 5 850       | 1 950                  |
| Programme support and administration | 367 700                                 |                        |                       | 1 742         | 369 442     |                        |
|                                      | 824 300                                 |                        |                       | 5 901         | 827 617     | 2 584                  |
| <u>Sweden</u>                        |                                         |                        |                       |               |             |                        |
| Local settlement                     | 247 700                                 |                        |                       |               | 234 078     | 13 622                 |
| Programme support and administration | 586 000                                 |                        |                       | 26 726        | 612 726     |                        |
|                                      | 833 700                                 |                        |                       | 26 726        | 846 804     | 13 622                 |
| <u>Switzerland</u>                   |                                         |                        |                       |               |             |                        |
| Local settlement                     | 535 800                                 |                        |                       | -13 813       | 521 987     |                        |
|                                      | 535 800                                 |                        |                       | -13 813       | 521 987     |                        |
| <u>Turkey</u>                        |                                         |                        |                       |               |             |                        |
| Care and maintenance                 | 1 467 300                               |                        |                       | 121 994       | 1 589 294   |                        |
| Local settlement                     | 29 200                                  |                        |                       |               | 25 786      | 3 414                  |
| Resettlement                         | 356 700                                 |                        |                       | 34 049        | 382 378     | 8 371                  |
| Programme support and administration | 358 000                                 |                        |                       | 113 063       | 471 063     |                        |
|                                      | 2 211 200                               |                        |                       | 269 106       | 2 468 521   | 11 785                 |
| <u>United Kingdom</u>                |                                         |                        |                       |               |             |                        |
| Local settlement                     | 449 300                                 |                        |                       | -4 159        | 410 405     | 34 736                 |
| Repatriation                         | 100 000                                 |                        |                       |               | 100 000     |                        |
| Programme support and administration | 750 200                                 |                        |                       | 69 700        | 819 900     |                        |
|                                      | 1 299 500                               |                        |                       | 65 541        | 1 330 305   | 34 736                 |
| <u>Former Yugoslavia</u>             |                                         |                        |                       |               |             |                        |
| Care and maintenance                 | 1 700 000                               |                        |                       | -290 739      | 1 400 000   | 9 261                  |
| Resettlement                         | 252 100                                 | 12 150                 |                       | -79 263       | 177 348     | 7 639                  |
| Programme support and administration | 370 100                                 |                        |                       | 19 005        | 389 105     |                        |
|                                      | 2 322 200                               | 12 150                 |                       | -350 997      | 1 966 453   | 16 900                 |
| REGIONAL TOTAL                       | 21 560 200                              | 66 150                 | 627 142               | -39 228       | 22 096 619  | 117 645                |
| AMERICAS                             |                                         |                        |                       |               |             |                        |
| <u>Argentina</u>                     |                                         |                        |                       |               |             |                        |
| Local settlement                     | 671 200                                 |                        |                       | 6 370         | 655 846     | 21 724                 |
| Repatriation                         | 180 000                                 |                        |                       |               | 180 000     |                        |
| Programme support and administration | 487 500                                 |                        |                       | -39 115       | 448 385     |                        |
|                                      | 1 338 700                               |                        |                       | -32 745       | 1 284 231   | 21 724                 |
| <u>Belize</u>                        |                                         |                        |                       |               |             |                        |
| Local settlement                     | 1 099 900                               | 40 000                 |                       | -30 647       | 1 053 119   | 56 134                 |
| Programme support and administration | 89 200                                  |                        |                       | -31 804       | 57 396      |                        |
|                                      | 1 189 100                               | 40 000                 |                       | -62 451       | 1 110 515   | 56 134                 |
| <u>Bolivia</u>                       |                                         |                        |                       |               |             |                        |
| Care and maintenance                 | 150 000                                 |                        |                       |               | 150 000     |                        |
|                                      | 150 000                                 |                        |                       |               | 150 000     |                        |

SCHEDULE 3 (continued)

| Project by region<br>and country     | Executive<br>Committee<br>appropriation | Transfers from/between |                       | Appropriation | Expenditure | Unobligated<br>balance |
|--------------------------------------|-----------------------------------------|------------------------|-----------------------|---------------|-------------|------------------------|
|                                      |                                         | Programme<br>reserve   | Overall<br>allocation |               |             |                        |
| <u>Brazil</u>                        |                                         |                        |                       |               |             |                        |
| Care and maintenance                 | 88 000                                  |                        |                       |               | 76 758      | 11 242                 |
| Programme support and administration | 228 500                                 |                        |                       | -21 235       | 207 265     |                        |
|                                      | 316 500                                 |                        |                       | -21 235       | 284 023     | 11 242                 |
| <u>Canada</u>                        |                                         |                        |                       |               |             |                        |
| Local settlement                     | 420 300                                 |                        |                       |               | 420 300     |                        |
| Programme support and administration | 482 900                                 |                        |                       | 55 964        | 538 864     |                        |
|                                      | 903 200                                 |                        |                       | 55 964        | 959 164     |                        |
| <u>Chile</u>                         |                                         |                        |                       |               |             |                        |
| Care and maintenance                 | 162 700                                 |                        |                       | -6 930        | 152 228     | 3 542                  |
| Programme support and administration | 201 700                                 |                        |                       | -12 858       | 188 842     |                        |
|                                      | 364 400                                 |                        |                       | -19 788       | 341 070     | 3 542                  |
| <u>Colombia</u>                      |                                         |                        |                       |               |             |                        |
| Care and maintenance                 | 30 800                                  |                        |                       |               | 27 500      | 3 300                  |
|                                      | 30 800                                  |                        |                       |               | 27 500      | 3 300                  |
| <u>Costa Rica</u>                    |                                         |                        |                       |               |             |                        |
| Local settlement                     | 1 733 200                               |                        |                       | 70 836        | 1 715 052   | 88 984                 |
| Repatriation                         | 250 000                                 |                        |                       | 2 600         | 248 619     | 3 981                  |
| Programme support and administration | 686 800                                 |                        |                       | 21 525        | 705 614     | 2 711                  |
|                                      | 2 670 000                               |                        |                       | 94 961        | 2 669 285   | 95 676                 |
| <u>Cuba</u>                          |                                         |                        |                       |               |             |                        |
| Care and maintenance                 |                                         |                        | 726 500               |               | 726 500     |                        |
|                                      |                                         |                        | 726 500               |               | 726 500     |                        |
| <u>Ecuador</u>                       |                                         |                        |                       |               |             |                        |
| Care and maintenance                 | 86 000                                  |                        |                       | 5 007         | 91 007      |                        |
|                                      | 86 000                                  |                        |                       | 5 007         | 91 007      |                        |
| <u>El Salvador</u>                   |                                         |                        |                       |               |             |                        |
| Repatriation                         |                                         |                        | 320 694               |               | 320 694     |                        |
|                                      |                                         |                        | 320 694               |               | 320 694     |                        |
| <u>Guatemala</u>                     |                                         |                        |                       |               |             |                        |
| Care and maintenance                 | 204 500                                 |                        |                       | 4 152         | 208 352     | 300                    |
| Repatriation                         | 99 000                                  | 15 000                 |                       | -28 400       | 76 833      | 8 767                  |
| Programme support and administration | 30 800                                  |                        |                       |               | 26 903      | 3 897                  |
|                                      | 334 300                                 | 15 000                 |                       | -24 248       | 312 088     | 12 964                 |
| <u>Haiti</u>                         |                                         |                        |                       |               |             |                        |
| Repatriation                         |                                         |                        | 359 935               |               | 359 935     |                        |
|                                      |                                         |                        | 359 935               |               | 359 935     |                        |
| <u>Honduras</u>                      |                                         |                        |                       |               |             |                        |
| Repatriation                         | 885 700                                 |                        |                       | 71 994        | 957 694     |                        |
| Programme support and administration | 197 800                                 |                        |                       | 22 313        | 220 113     |                        |
|                                      | 1 083 500                               |                        |                       | 94 307        | 1 177 807   |                        |



SCHEDULE 3 (continued)

| Project by region<br>and country     | Executive<br>Committee<br>appropriation | Transfers from/between |                       | Expenditure | Unobligated<br>balance |
|--------------------------------------|-----------------------------------------|------------------------|-----------------------|-------------|------------------------|
|                                      |                                         | Programme<br>reserve   | Overall<br>allocation |             |                        |
| <u>Latin America - North-western</u> |                                         |                        |                       |             |                        |
| Care and maintenance                 | 20 000                                  |                        |                       | 15 000      | 5 000                  |
| Repatriation                         | 236 400                                 | 244 700                |                       | 481 099     | 1                      |
|                                      | 256 400                                 | 244 700                |                       | 496 099     | 5 001                  |
| <u>Latin America - Northern</u>      |                                         |                        |                       |             |                        |
| Local settlement                     | 176 800                                 |                        |                       | 90 000      |                        |
| Repatriation                         | 552 100                                 | 19 016                 |                       | 37 198      | 266 800                |
|                                      | 728 900                                 | 19 016                 |                       | 127 198     | 588 687                |
|                                      |                                         |                        |                       |             | 19 627                 |
| <u>Latin America - Southern</u>      |                                         |                        |                       |             |                        |
| Repatriation                         | 45 000                                  |                        |                       |             | 45 000                 |
|                                      | 45 000                                  |                        |                       | 45 000      |                        |
| <u>Mexico</u>                        |                                         |                        |                       |             |                        |
| Care and maintenance                 | 1 896 400                               | 15 849                 |                       | 459 766     | 2 372 015              |
| Local settlement                     | 3 991 600                               |                        |                       | 138 353     | 4 129 923              |
| Resettlement                         | 7 200                                   |                        |                       | -1 450      | 5 750                  |
| Repatriation                         | 339 100                                 |                        |                       | -94 175     | 225 100                |
| Programme support and administration | 1 055 900                               |                        |                       | -23 518     | 1 030 007              |
|                                      | 7 290 200                               | 15 849                 |                       | 478 976     | 7 762 795              |
|                                      |                                         |                        |                       |             | 22 230                 |
| <u>Nicaragua</u>                     |                                         |                        |                       |             |                        |
| Repatriation                         | 306 800                                 |                        |                       | 14 000      | 320 800                |
| Programme support and administration | 330 800                                 |                        |                       | -55 964     | 250 886                |
|                                      | 637 600                                 |                        |                       | -41 964     | 571 686                |
|                                      |                                         |                        |                       |             | 23 950                 |
| <u>Panama</u>                        |                                         |                        |                       |             |                        |
| Local settlement                     | 202 200                                 |                        |                       |             | 202 200                |
|                                      | 202 200                                 |                        |                       |             | 202 200                |
| <u>Paraguay</u>                      |                                         |                        |                       |             |                        |
| Care and maintenance                 | 17 500                                  |                        |                       |             | 17 500                 |
|                                      | 17 500                                  |                        |                       |             | 17 500                 |
| <u>Peru</u>                          |                                         |                        |                       |             |                        |
| Care and maintenance                 | 78 000                                  |                        |                       |             | 78 000                 |
|                                      | 78 000                                  |                        |                       |             | 78 000                 |
| <u>United States of America</u>      |                                         |                        |                       |             |                        |
| Local settlement                     | 704 700                                 | 35 600                 |                       |             | 739 363                |
| Resettlement                         | 113 400                                 |                        |                       |             | 74 663                 |
| Programme support and administration | 801 200                                 |                        |                       | 95 653      | 896 853                |
|                                      | 1 619 300                               | 35 600                 |                       | 95 653      | 1 710 879              |
|                                      |                                         |                        |                       |             | 39 674                 |
| <u>Uruguay</u>                       |                                         |                        |                       |             |                        |
| Care and maintenance                 | 120 000                                 |                        |                       | 5 000       | 125 000                |
|                                      | 120 000                                 |                        |                       | 5 000       | 125 000                |

## SCHEDULE 3 (continued)

| Project by region<br>and country     | Executive<br>Committee<br>appropriation | Transfers from/between |                       | Expenditure | Unobligated<br>balance |
|--------------------------------------|-----------------------------------------|------------------------|-----------------------|-------------|------------------------|
|                                      |                                         | Programme<br>reserve   | Overall<br>allocation |             |                        |
| <u>Venezuela</u>                     |                                         |                        |                       |             |                        |
| Care and maintenance                 | 58 000                                  |                        |                       | 3 325       | 61 325                 |
| Programme support and administration | 678 200                                 |                        |                       | -10 960     | 666 646                |
|                                      | 736 200                                 |                        |                       | -7 635      | 727 971                |
| REGIONAL TOTAL                       | 20 197 800                              | 370 165                | 1 407 129             | 747 000     | 22 406 436             |
|                                      |                                         |                        |                       |             | 315 658                |
| MIDDLE EAST AND SOUTH-WEST ASIA      |                                         |                        |                       |             |                        |
| <u>Afghanistan</u>                   |                                         |                        |                       |             |                        |
| Care and maintenance                 | 34 500                                  |                        |                       |             | 34 500                 |
|                                      | 34 500                                  |                        |                       |             | 34 500                 |
| <u>Algeria</u>                       |                                         |                        |                       |             |                        |
| Care and maintenance                 | 3 542 400                               |                        |                       | -57 700     | 3 479 619              |
| Programme support and administration | 246 700                                 |                        |                       | 103 076     | 349 776                |
|                                      | 3 789 100                               |                        |                       | 45 376      | 3 829 395              |
|                                      |                                         |                        |                       |             | 5 081                  |
| <u>Cyprus</u>                        |                                         |                        |                       |             |                        |
| Care and maintenance                 | 70 000                                  |                        |                       |             | 60 350                 |
|                                      | 70 000                                  |                        |                       |             | 60 350                 |
| <u>Egypt</u>                         |                                         |                        |                       |             |                        |
| Care and maintenance                 | 330 000                                 |                        |                       |             | 330 000                |
| Local settlement                     | 302 700                                 |                        |                       | 1 717       | 304 417                |
| Resettlement                         | 29 900                                  |                        |                       |             | 29 900                 |
| Programme support and administration | 675 200                                 |                        |                       | -93 927     | 580 107                |
|                                      | 1 337 800                               |                        |                       | -92 210     | 1 244 424              |
|                                      |                                         |                        |                       |             | 1 166                  |
| <u>Iran (Islamic Republic of)</u>    |                                         |                        |                       |             |                        |
| Care and maintenance                 | 350 000                                 |                        |                       |             | 350 000                |
| Local settlement                     | 12 823 300                              |                        |                       | 460 100     | 13 164 300             |
| Programme support and administration | 572 700                                 |                        |                       | 91 292      | 663 992                |
|                                      | 13 746 000                              |                        |                       | 551 392     | 14 178 292             |
|                                      |                                         |                        |                       |             | 119 100                |
| <u>Iraq</u>                          |                                         |                        |                       |             |                        |
| Care and maintenance                 | 976 800                                 |                        |                       | -527 217    | 423 152                |
|                                      | 976 800                                 |                        |                       | -527 217    | 423 152                |
|                                      |                                         |                        |                       |             | 26 431                 |
| <u>Lebanon</u>                       |                                         |                        |                       |             |                        |
| Local settlement                     |                                         |                        |                       | 75 700      | 63 789                 |
| Programme support and administration | 214 400                                 |                        |                       | 38 268      | 252 668                |
|                                      | 214 400                                 |                        |                       | 113 968     | 316 457                |
|                                      |                                         |                        |                       |             | 11 911                 |
| <u>Libyan Arab Jamahiriya</u>        |                                         |                        |                       |             |                        |
| Care and maintenance                 | 675 000                                 | 37 200                 |                       |             | 708 984                |
| Repatriation                         |                                         |                        | 23 309                |             | 23 309                 |
|                                      | 675 000                                 | 37 200                 | 23 309                |             | 732 293                |
|                                      |                                         |                        |                       |             | 3 216                  |
| <u>Mauritania</u>                    |                                         |                        |                       |             |                        |
| Care and maintenance                 |                                         |                        | 4 971 322             |             | 4 971 322              |
|                                      |                                         |                        | 4 971 322             |             | 4 971 322              |

SCHEDULE 3 (continued)

| Project by region<br>and country     | Executive<br>Committee<br>appropriation | Transfers from/between |                       | Appropriation | Expenditure | Unobligated<br>balance |
|--------------------------------------|-----------------------------------------|------------------------|-----------------------|---------------|-------------|------------------------|
|                                      |                                         | Programme<br>reserve   | Overall<br>allocation |               |             |                        |
| <u>Middle East</u>                   |                                         |                        |                       |               |             |                        |
| Care and maintenance                 | 381 700                                 |                        |                       | -8 500        | 300 500     | 22 700                 |
| Local settlement                     | 292 800                                 |                        |                       | -64 300       | 193 500     | 35 000                 |
| Resettlement                         | 50 800                                  |                        |                       | -2 900        | 38 100      | 9 800                  |
|                                      | 675 300                                 |                        |                       | -75 700       | 532 100     | 67 500                 |
| <u>Morocco</u>                       |                                         |                        |                       |               |             |                        |
| Care and maintenance                 | 57 700                                  |                        |                       |               | 57 700      |                        |
| Local settlement                     | 22 300                                  |                        |                       |               | 22 300      |                        |
|                                      | 80 000                                  |                        |                       |               | 80 000      |                        |
| <u>Pakistan</u>                      |                                         |                        |                       |               |             |                        |
| Care and maintenance                 | 24 086 100                              | 11 243                 |                       | -256 878      | 23 780 493  | 59 972                 |
| Resettlement                         | 112 200                                 |                        |                       | 4 778         | 116 978     |                        |
| Programme support and administration | 1 712 600                               |                        |                       | 272 236       | 1 984 836   |                        |
|                                      | 25 910 900                              | 11 243                 |                       | 20 136        | 25 882 307  | 59 972                 |
| <u>Syrian Arab Republic</u>          |                                         |                        |                       |               |             |                        |
| Repatriation                         |                                         |                        | 94 000                |               | 94 000      |                        |
|                                      |                                         |                        | 94 000                |               | 94 000      |                        |
| <u>Tunisia</u>                       |                                         |                        |                       |               |             |                        |
| Local settlement                     | 89 800                                  |                        |                       |               | 70 428      | 19 372                 |
|                                      | 89 800                                  |                        |                       |               | 70 428      | 19 372                 |
| <u>United Arab Emirates</u>          |                                         |                        |                       |               |             |                        |
| Care and maintenance                 | 50 000                                  |                        |                       | 12 000        | 62 000      |                        |
|                                      | 50 000                                  |                        |                       | 12 000        | 62 000      |                        |
| <u>Yemen</u>                         |                                         |                        |                       |               |             |                        |
| Care and maintenance                 | 1 541 400                               | 316 000                |                       | 56 000        | 1 837 800   | 75 600                 |
| Local settlement                     | 763 800                                 | 809 000                |                       | -168 187      | 1 350 263   | 54 400                 |
| Repatriation                         |                                         |                        | 92 600                |               | 92 600      |                        |
|                                      | 2 305 200                               | 1 125 000              | 92 600                | -112 137      | 3 280 663   | 130 000                |
| REGIONAL TOTAL                       | 49 954 800                              | 1 173 443              | 5 181 231             | -64 392       | 55 791 683  | 453 399                |
| OVERALL ALLOCATIONS                  |                                         |                        |                       |               |             |                        |
| Care and maintenance                 | 15 509 300                              | 1 211 300              | -6 337 644            | 868 755       | 10 949 929  | 301 784                |
| Emergency assistance                 | 310 100                                 | 7 000                  |                       |               | 281 177     | 35 923                 |
| Local settlement                     | 2 635 000                               | 228 000                | -238 000              | -62 196       | 2 534 304   | 28 500                 |
| Programme reserve                    | 7 000 000                               | -6 955 015             |                       |               |             | 44 985                 |
| Resettlement                         | 808 300                                 | 150 000                |                       | 191 494       | 1 149 744   | 50                     |
| Repatriation                         | 15 425 000                              | 60 000                 | -14 050 604           |               | 455 000     | 979 396                |
| Programme support and administration | 22 020 800                              | 1 875 682              |                       | 10 088        | 23 877 408  | 29 162                 |
| REGIONAL TOTAL                       | 63 708 500                              | -3 423 033             | -20 626 248           | 1 008 141     | 39 247 562  | 1 419 798              |
| TOTAL, ANNUAL PROGRAMME              | 366 443 000                             |                        |                       |               | 362 934 103 | 3 508 897              |

SCHEDULE 3 (concluded)

Appropriation and expenditure under the Emergency Fund  
as at 31 December 1992

(United States dollars)

|                                       | Appropriation     | Transfer     | Expenditure       | Unobligated<br>balance |
|---------------------------------------|-------------------|--------------|-------------------|------------------------|
| Burkina Faso                          |                   | 402 370      | 402 370           |                        |
| Congo                                 |                   | 353 800      | 353 800           |                        |
| Ethiopia                              |                   | 600 000      | 600 000           |                        |
| Kenya                                 |                   | 2 500 000    | 2 500 000         |                        |
| Liberia                               |                   | 2 545 330    | 2 545 330         |                        |
| Uganda                                |                   | 756 481      | 755 000           | 1 481                  |
| Zimbabwe                              |                   | 1 995 500    | 1 545 500         | 450 000                |
| REGIONAL TOTAL                        |                   | 9 153 481    | 8 702 000         | 451 481                |
| China                                 |                   | 150 000      | 150 000           |                        |
| Nepal                                 |                   | 3 392 640    | 3 392 640         |                        |
| REGIONAL TOTAL                        |                   | 3 542 640    | 3 542 640         |                        |
| Commonwealth of Independent<br>States |                   | 1 500 000    | 1 478 904         | 21 096                 |
| Turkey                                |                   | 545 400      | 545 400           |                        |
| REGIONAL TOTAL                        |                   | 2 045 400    | 2 024 304         | 21 096                 |
| Dominican Republic                    |                   | 779 000      | 718 476           | 60 524                 |
| Haiti                                 |                   | 178 000      | 128 461           | 49 539                 |
| REGIONAL TOTAL                        |                   | 957 000      | 846 937           | 110 063                |
| Yemen                                 |                   | 3 793 800    | 3 793 800         |                        |
| REGIONAL TOTAL                        |                   | 3 793 800    | 3 793 800         |                        |
| OVERALL ALLOCATIONS                   | 20 000 000        | (19 492 321) | 275 000           | 232 679                |
| REGIONAL TOTAL                        | 20 000 000        | (19 492 321) | 275 000           | 232 679                |
| TOTAL, EMERGENCY FUND                 | <u>20 000 000</u> |              | <u>19 184 681</u> | <u>815 319</u>         |

# SCHEDULE 4

## Special accounts

### Funds allocated and expenditure in 1992

(United States dollars)

| Fund by<br>country       | Funds<br>allocated | Expenditure | Unobligated<br>balance |
|--------------------------|--------------------|-------------|------------------------|
| <u>Education account</u> |                    |             |                        |
| Algeria                  | 27 000             | 27 000      |                        |
| Argentina                | 14 200             | 14 200      |                        |
| Bangladesh               | 25 600             | 25 600      |                        |
| Benin                    | 19 600             | 19 600      |                        |
| Botswana                 | 113 600            | 110 957     | 2 643                  |
| Brazil                   | 25 000             | 25 000      |                        |
| Burkina Faso             | 32 400             | 32 400      |                        |
| Burundi                  | 114 200            | 100 000     | 14 200                 |
| Cameroon                 | 80 300             | 80 300      |                        |
| Central African Republic | 66 600             | 66 600      |                        |
| Colombia                 | 1 400              | 1 400       |                        |
| Congo                    | 225 469            | 225 469     |                        |
| Costa Rica               | 17 847             | 10 342      | 7 505                  |
| Dominican Republic       | 3 232              | 3 232       |                        |
| Egypt                    | 116 300            | 110 556     | 5 744                  |
| Ethiopia                 | 133 462            | 133 462     |                        |
| Gabon                    | 34 690             | 34 690      |                        |
| Ghana                    | 80 800             | 69 000      | 11 800                 |
| Guinea                   | 3 350              | 3 350       |                        |
| India                    | 17 000             | 17 000      |                        |
| Kenya                    | 37 895             | 37 895      |                        |
| Latin America            |                    |             |                        |
| North-western            | 15 368             | 11 609      | 3 759                  |
| Southern                 | 85 800             | 85 800      |                        |
| Lesotho                  | 181 631            | 119 164     | 62 467                 |
| Mali                     | 55 700             | 55 700      |                        |
| Mexico                   | 96 013             | 53 760      | 42 253                 |
| Middle East              | 68 500             | 39 750      | 28 750                 |
| Morocco                  | 73 300             | 73 300      |                        |
| Niger                    | 21 750             | 21 750      |                        |
| Nigeria                  | 13 100             | 13 100      |                        |
| Overall allocations      | 181 730            | 80 000      | 101 730                |
| Pakistan                 | 78 744             | 77 280      | 1 464                  |
| Panama                   | 6 700              | 6 700       |                        |
| Papua New Guinea         | 24 740             | 24 740      |                        |
| Rwanda                   | 272 800            | 260 000     | 12 800                 |
| Senegal                  | 221 200            | 221 200     |                        |
| Sierra Leone             | 154 200            | 154 200     |                        |
| Sudan                    | 142 782            | 91 686      | 51 096                 |

SCHEDULE 4 (concluded)

| Fund by<br>country           | Funds<br>allocated | Expenditure | Unobligated<br>balance |
|------------------------------|--------------------|-------------|------------------------|
| Swaziland                    | 54 200             | 54 200      |                        |
| Togo                         | 47 900             | 47 900      |                        |
| Tunisia                      | 34 000             | 20 000      | 14 000                 |
| Uganda                       | 37 037             | 27 555      | 9 482                  |
| United Republic of Tanzania  | 39 000             | 33 700      | 5 300                  |
| Zaire                        | 257 700            | 257 700     |                        |
| Zambia                       | 61 000             | 45 147      | 15 853                 |
|                              |                    |             |                        |
| TOTAL, EDUCATION ACCOUNT     | 3 414 840          | 3 023 994   | 390 846                |
|                              |                    |             |                        |
| <u>Staff Housing Fund a/</u> | 677 028            | 489 165     | 187 863                |

a/ For breakdown by country, see schedule 7.

SCHEDULE 5  
Special programmes  
Funds available and expenditure in 1992  
 (United States dollars)

| Fund by<br>country                                | Total<br>funds | <u>Expenditure</u> |        | Unobligated<br>balance<br>31 December 1992 |
|---------------------------------------------------|----------------|--------------------|--------|--------------------------------------------|
|                                                   |                | Cash               | Kind   |                                            |
| AFGHAN REPATRIATION PROGRAMME                     |                |                    |        |                                            |
| <u>Aghanistan</u><br>Repatriation                 |                | 11 036 580         |        |                                            |
|                                                   | 14 082 969     | 11 036 580         |        | 3 046 389                                  |
| <u>Iran (Islamic Republic of)</u><br>Repatriation |                | 4 236 901          |        |                                            |
|                                                   | 6 754 444      | 4 236 901          |        | 2 517 543                                  |
| <u>Overall allocations</u><br>Repatriation        |                | 2 972 471          |        |                                            |
|                                                   | 35 375 420     | 2 972 471          |        |                                            |
| <u>Pakistan</u><br>Repatriation                   |                | 33 645 777         |        |                                            |
|                                                   | 35 375 420     | 33 645 777         |        | 1 729 643                                  |
| PROGRAMME TOTAL                                   | 59 185 304     | 51 891 729         |        | 7 293 575                                  |
| KAMPUCHEAN RETURNEES                              |                |                    |        |                                            |
| <u>Cambodia</u><br>Repatriation                   |                | 39 427 191         | 61 820 |                                            |
| Programme support and<br>administration           |                | 148 930            |        |                                            |
|                                                   | 59 828 741     | 39 576 121         | 61 820 | 20 190 800                                 |



SCHEDULE 5 (continued)

| Fund by<br>country         | Total<br>funds | <u>Expenditure</u> |        | Unobligated<br>balance<br>31 December 1992 |
|----------------------------|----------------|--------------------|--------|--------------------------------------------|
|                            |                | Cash               | Kind   |                                            |
| <u>Overall allocations</u> |                |                    |        |                                            |
| Repatriation               |                | 2 582 457          |        |                                            |
|                            | 2 582 457      | 2 582 457          |        |                                            |
| <u>Thailand</u>            |                |                    |        |                                            |
| Repatriation               |                | 5 338 876          |        |                                            |
|                            | 5 369 172      | 5 338 876          |        | 30 296                                     |
| PROGRAMME TOTAL            | 67 780 370     | 47 497 454         | 61 820 | 20 221 096                                 |
| MOZAMBICAN RETURNEES       |                |                    |        |                                            |
| <u>Mozambique</u>          |                |                    |        |                                            |
| Local settlement           |                | 6 241 270          |        |                                            |
|                            | 9 668 563      | 6 241 270          |        | 3 427 293                                  |
| <u>Overall allocations</u> |                |                    |        |                                            |
| Repatriation               |                | 133 680            |        |                                            |
|                            | 133 680        | 133 680            |        |                                            |
| PROGRAMME TOTAL            | 9 802 243      | 6 374 950          |        | 3 427 293                                  |
| EMERGENCY, HORN OF AFRICA  |                |                    |        |                                            |
| <u>Ethiopia</u>            |                |                    |        |                                            |
| Care and maintenance       |                |                    | 35 403 |                                            |
| Repatriation               |                | 13 300 000         |        |                                            |
|                            | 21 042 844     | 13 300 000         | 35 403 | 7 707 441                                  |

SCHEDULE 5 (continued)

| Fund by<br>country                      | Total<br>funds | Expenditure |         | Unobligated<br>balance<br>31 December 1992 |
|-----------------------------------------|----------------|-------------|---------|--------------------------------------------|
|                                         |                | Cash        | Kind    |                                            |
| <u>Kenya</u>                            |                |             |         |                                            |
| Care and maintenance                    |                | 11 000 000  | 100 870 |                                            |
| Repatriation                            |                | 1 170 023   |         |                                            |
|                                         | 14 714 409     | 12 170 023  | 100 870 | 2 443 516                                  |
| <u>Overall allocations</u>              |                |             |         |                                            |
| Repatriation                            |                | 7 880 328   |         |                                            |
|                                         | 7 880 328      | 7 880 328   |         |                                            |
| <u>Somalia</u>                          |                |             |         |                                            |
| Repatriation                            |                | 6 897 116   |         |                                            |
|                                         | 8 137 137      | 6 897 116   |         | 1 240 021                                  |
| <u>Sudan</u>                            |                |             |         |                                            |
| Repatriation                            |                | 1 000 000   |         |                                            |
|                                         | 1 722 963      | 1 000 000   |         | 722 963                                    |
| PROGRAMME TOTAL                         | 53 497 681     | 41 247 467  | 136 273 | 12 113 941                                 |
| CYPRUS OPERATION                        |                |             |         |                                            |
| <u>Cyprus</u>                           |                |             |         |                                            |
| Care and maintenance                    |                | 9 886 570   |         |                                            |
| Programme support and<br>administration |                | 525 087     |         |                                            |
|                                         | 11 942 581     | 10 411 657  |         | 1 530 924                                  |
| PROGRAMME TOTAL                         | 11 942 581     | 10 411 657  |         | 1 530 924                                  |

SCHEDULE 5 (continued)

| Fund by<br>country                                   | Total<br>funds | Expenditure |         | Unobligated<br>balance<br>31 December 1992 |
|------------------------------------------------------|----------------|-------------|---------|--------------------------------------------|
|                                                      |                | Cash        | Kind    |                                            |
| SOUTH AFRICAN REPATRIATION                           |                |             |         |                                            |
| <u>Overall allocations</u>                           |                |             |         |                                            |
| Repatriation                                         |                | 58 032      |         |                                            |
|                                                      | 58 032         | 58 032      |         |                                            |
| <u>Republic of South Africa</u>                      |                |             |         |                                            |
| Repatriation                                         |                | 13 732 325  | 223 948 |                                            |
|                                                      | 15 369 352     | 13 732 325  | 223 948 | 1 413 079                                  |
| <u>Zimbabwe</u>                                      |                |             |         |                                            |
| Repatriation                                         |                | 27 194      |         |                                            |
|                                                      | 27 194         | 27 194      |         |                                            |
| PROGRAMME TOTAL                                      | 15 454 578     | 13 817 551  | 223 948 | 1 413 079                                  |
| COMPREHENSIVE PROGRAMME FOR<br>INDO-CHINESE REFUGEES |                |             |         |                                            |
| <u>China</u>                                         |                |             |         |                                            |
| Repatriation                                         |                | 306 050     |         |                                            |
|                                                      | 429 621        | 306 050     |         | 123 571                                    |
| <u>Hong Kong</u>                                     |                |             |         |                                            |
| Care and maintenance                                 |                | 12 211 657  |         |                                            |
| Repatriation                                         |                | 1 560 687   |         |                                            |
|                                                      | 18 660 828     | 13 772 344  |         | 4 888 484                                  |

SCHEDULE 5 (continued)

| Fund by<br>country                          | Total<br>funds | Expenditure |      | Unobligated<br>balance<br>31 December 1992 |
|---------------------------------------------|----------------|-------------|------|--------------------------------------------|
|                                             |                | Cash        | Kind |                                            |
| <u>Indonesia</u>                            |                |             |      |                                            |
| Care and maintenance                        |                | 2 977 071   |      |                                            |
| Repatriation                                |                | 411 303     |      |                                            |
|                                             | 5 841 593      | 3 388 374   |      | 2 453 219                                  |
| <u>Japan</u>                                |                |             |      |                                            |
| Care and maintenance                        |                | 637 812     |      |                                            |
|                                             | 996 278        | 637 812     |      | 358 466                                    |
| <u>Lao People's Democratic<br/>Republic</u> |                |             |      |                                            |
| Care and maintenance                        |                | 2 922 932   |      |                                            |
| Programme support and<br>administration     |                | 69 817      |      |                                            |
|                                             | 5 347 617      | 2 992 749   |      | 2 354 868                                  |
| <u>Malaysia</u>                             |                |             |      |                                            |
| Care and maintenance                        |                | 2 975 802   |      |                                            |
| Repatriation                                |                | 317 104     |      |                                            |
|                                             | 6 355 502      | 3 292 906   |      | 3 062 596                                  |
| <u>Overall allocations</u>                  |                |             |      |                                            |
| Care and maintenance                        |                | 3 231 791   |      |                                            |
| Repatriation                                |                | 7 109 000   |      |                                            |
|                                             | 12 472 310     | 10 340 791  |      | 2 131 519                                  |

SCHEDULE 5 (continued)

| Fund by<br>country                              | Total<br>funds | Expenditure |      | Unobligated<br>balance<br>31 December 1992 |
|-------------------------------------------------|----------------|-------------|------|--------------------------------------------|
|                                                 |                | Cash        | Kind |                                            |
| <u>Philippines</u>                              |                |             |      |                                            |
| Care and maintenance                            |                | 1 712 126   |      |                                            |
| Resettlement                                    |                | 3 026 800   |      |                                            |
| Repatriation                                    |                | 191 539     |      |                                            |
|                                                 | 6 221 170      | 4 930 465   |      | 1 290 705                                  |
| <u>Singapore</u>                                |                |             |      |                                            |
|                                                 | 246            |             |      | 246                                        |
| <u>Thailand</u>                                 |                |             |      |                                            |
| Care and maintenance                            |                | 3 995 423   |      |                                            |
| Repatriation                                    |                | 794 611     |      |                                            |
|                                                 | 6 516 482      | 4 790 034   |      | 1 726 448                                  |
| <u>Viet Nam</u>                                 |                |             |      |                                            |
| Care and maintenance                            |                | 741 090     |      |                                            |
| Local settlement                                |                | 12 856 301  |      |                                            |
| Repatriation                                    |                | 701 300     |      |                                            |
|                                                 | 16 977 158     | 14 298 691  |      | 2 678 467                                  |
| PROGRAMME TOTAL                                 | 79 818 805     | 58 750 216  |      | 21 068 589                                 |
| HUMANITARIAN ASSISTANCE<br>TO FORMER YUGOSLAVIA |                |             |      |                                            |
| <u>Hungary</u>                                  |                |             |      |                                            |
| Care and maintenance                            |                | 8 996 652   |      |                                            |
|                                                 | 8 996 652      | 8 996 652   |      |                                            |

SCHEDULE 5 (continued)

| Fund by<br>country                | Total<br>funds | Expenditure |             | Unobligated<br>balance<br>31 December 1992 |
|-----------------------------------|----------------|-------------|-------------|--------------------------------------------|
|                                   |                | Cash        | Kind        |                                            |
| <u>Overall allocations</u>        |                |             |             |                                            |
| Emergency assistance              |                | 5 204 334   |             |                                            |
|                                   | 5 204 334      | 5 204 334   |             |                                            |
| <u>Former Yugoslavia</u>          |                |             |             |                                            |
| Care and maintenance              |                | 167 047 767 | 30 031 004  |                                            |
| Emergency assistance              |                | 12 532 341  | 85 077 649  |                                            |
|                                   | 330 701 837    | 179 580 108 | 115 108 653 | 36 013 076                                 |
| PROGRAMME TOTAL                   | 344 902 823    | 193 781 094 | 115 108 653 | 36 013 076                                 |
| PLAN OF ACTION, MIDDLE EAST       |                |             |             |                                            |
| <u>Iran (Islamic Republic of)</u> |                |             |             |                                            |
| Care and maintenance              |                | 277 957     |             |                                            |
| Emergency assistance              |                |             | 21 286      |                                            |
|                                   | 830 215        | 277 957     | 21 286      | 530 972                                    |
| <u>Iraq</u>                       |                |             |             |                                            |
| Care and maintenance              |                |             | 4 558 264   |                                            |
| Emergency assistance              |                | 10 814 266  |             |                                            |
| Repatriation                      |                | 42 451      |             |                                            |
|                                   | 17 533 882     | 10 856 717  | 4 558 264   | 2 118 901                                  |
| <u>Jordan</u>                     |                |             |             |                                            |
| Emergency assistance              |                | 526 065     |             |                                            |
|                                   | 526 065        | 526 065     |             |                                            |

SCHEDULE 5 (continued)

| Fund by<br>country          | Total<br>funds | Expenditure |           | Unobligated<br>balance<br>31 December 1992 |
|-----------------------------|----------------|-------------|-----------|--------------------------------------------|
|                             |                | Cash        | Kind      |                                            |
| <u>Kuwait</u>               |                |             |           |                                            |
| Care and maintenance        |                | 40 000      |           |                                            |
| Resettlement                |                | 272 654     |           |                                            |
|                             | 312 654        | 312 654     |           |                                            |
| <u>Middle East</u>          |                |             |           |                                            |
| Care and maintenance        |                |             | 1 781 052 |                                            |
| Emergency assistance        |                | 14 633 208  | 766 610   |                                            |
|                             | 17 327 335     | 14 633 208  | 2 547 662 | 146 465                                    |
| <u>Overall allocations</u>  |                |             |           |                                            |
| Emergency assistance        |                | 1 938 289   |           |                                            |
|                             | 1 938 289      | 1 938 289   |           |                                            |
| <u>Saudi Arabia</u>         |                |             |           |                                            |
| Emergency assistance        |                | 300 000     |           |                                            |
|                             | 300 000        | 300 000     |           |                                            |
| <u>Syrian Arab Republic</u> |                |             |           |                                            |
| Emergency assistance        |                | 1 039 884   |           |                                            |
|                             | 1 039 884      | 1 039 884   |           |                                            |
| <u>Turkey</u>               |                |             |           |                                            |
| Emergency assistance        |                | 2 477 405   |           |                                            |
|                             | 4 837 405      | 2 477 405   |           | 2 360 000                                  |
| PROGRAMME TOTAL             | 44 645 729     | 32 362 179  | 7 127 212 | 5 156 338                                  |



SCHEDULE 5 (continued)

| Fund by<br>country                                 | Total<br>funds | Expenditure |         | Unobligated<br>balance<br>31 December 1992 |           |
|----------------------------------------------------|----------------|-------------|---------|--------------------------------------------|-----------|
|                                                    |                | Cash        | Kind    |                                            |           |
| EMERGENCY ASSISTANCE TO<br>BANGLADESH              |                |             |         |                                            |           |
| <u>Bangladesh</u><br>Emergency assistance          |                | 18 062 815  | 313 557 |                                            |           |
|                                                    | 20 209 674     | 18 062 815  | 313 557 | 1 833 302                                  |           |
| <u>Overall allocations</u><br>Emergency assistance |                |             |         |                                            | 1 589 525 |
|                                                    | 1 589 525      | 1 589 525   |         |                                            |           |
| PROGRAMME TOTAL                                    | 21 799 199     | 19 652 340  | 313 557 | 1 833 302                                  |           |
| ANGOLAN REPATRIATION<br>OPERATION                  |                |             |         |                                            |           |
| <u>Angola</u><br>Repatriation                      |                | 8 661 205   |         |                                            |           |
|                                                    | 17 628 067     | 8 661 205   |         | 8 966 862                                  |           |
| <u>Overall allocations</u><br>Repatriation         |                |             |         |                                            | 672 482   |
|                                                    | 672 482        | 672 482     |         |                                            |           |
| <u>Zaire</u><br>Repatriation                       |                | 2 457 748   |         |                                            |           |
|                                                    | 2 457 748      | 2 457 748   |         |                                            |           |

SCHEDULE 5 (continued)

| Fund by<br>country   | Total<br>funds | <u>Expenditure</u> |           | Unobligated<br>balance<br>31 December 1992 |
|----------------------|----------------|--------------------|-----------|--------------------------------------------|
|                      |                | Cash               | Kind      |                                            |
| <u>Zambia</u>        |                |                    |           |                                            |
| Repatriation         |                | 843 000            |           |                                            |
|                      | 843 000        | 843 000            |           |                                            |
| PROGRAMME TOTAL      | 21 601 297     | 12 634 435         |           | 8 966 862                                  |
| OTHER TRUST FUNDS    |                |                    |           |                                            |
| <u>Albania</u>       |                |                    |           |                                            |
| Emergency assistance |                | 24 448             |           |                                            |
|                      | 25 000         | 24 448             |           | 552                                        |
| <u>Algeria</u>       |                |                    |           |                                            |
| Care and maintenance |                | 381 038            | 1 022 737 |                                            |
|                      | 6 720 114      | 381 038            | 1 022 737 | 5 316 339                                  |
| <u>Angola</u>        |                |                    |           |                                            |
|                      | 646 812        |                    |           | 646 812                                    |
| <u>Australia</u>     |                |                    |           |                                            |
| Local settlement     |                | 415 143            |           |                                            |
|                      | 583 064        | 415 143            |           | 167 921                                    |
| <u>Bangladesh</u>    |                |                    |           |                                            |
| Care and maintenance |                |                    | 272 160   |                                            |
|                      | 459 419        |                    | 272 160   | 187 259                                    |

SCHEDULE 5 (continued)

| Fund by<br>country                      | Total<br>funds | Expenditure |        | Unobligated<br>balance<br>31 December 1992 |
|-----------------------------------------|----------------|-------------|--------|--------------------------------------------|
|                                         |                | Cash        | Kind   |                                            |
| <u>Belgium</u>                          |                |             |        |                                            |
| Local settlement                        |                | 108 703     |        |                                            |
| Programme support and<br>administration |                | 45 056      |        |                                            |
|                                         | 384 166        | 153 759     |        | 230 407                                    |
| <u>Belize</u>                           |                |             |        |                                            |
| Local settlement                        |                | 816 212     |        |                                            |
|                                         | 1 161 517      | 816 212     |        | 345 305                                    |
| <u>Burundi</u>                          |                |             |        |                                            |
| Local settlement                        |                | 42 219      |        |                                            |
|                                         | 47 816         | 42 219      |        | 5 597                                      |
| <u>Cambodia</u>                         |                |             |        |                                            |
| Repatriation                            |                | 185 132     |        |                                            |
|                                         | 5 887 272      | 185 132     |        | 5 702 140                                  |
| <u>Cameroon</u>                         |                |             |        |                                            |
| Care and maintenance                    |                |             | 19 380 |                                            |
|                                         | 19 380         |             | 19 380 |                                            |
| <u>Central African Republic</u>         |                |             |        |                                            |
| Care and maintenance                    |                |             | 14 522 |                                            |
|                                         | 14 522         |             | 14 522 |                                            |

SCHEDULE 5 (continued)

| Fund by<br>country                            | Total<br>funds | Expenditure |      | Unobligated<br>balance<br>31 December 1992 |
|-----------------------------------------------|----------------|-------------|------|--------------------------------------------|
|                                               |                | Cash        | Kind |                                            |
| <u>Chile</u>                                  |                |             |      |                                            |
| Local settlement                              |                | 117 354     |      |                                            |
|                                               | 124 138        | 117 354     |      | 6 784                                      |
| <u>Commonwealth of Independent<br/>States</u> |                |             |      |                                            |
| Emergency assistance                          |                | 1 000 000   |      |                                            |
|                                               | 1 620 656      | 1 000 000   |      | 620 656                                    |
| <u>Costa Rica</u>                             |                |             |      |                                            |
| Local settlement                              |                | 3 352 239   |      |                                            |
| Repatriation                                  |                | 301 265     |      |                                            |
|                                               | 4 675 100      | 3 653 504   |      | 1 021 596                                  |
| <u>Côte d'Ivoire</u>                          |                |             |      |                                            |
|                                               | 13 952         |             |      | 13 952                                     |
| <u>Djibouti</u>                               |                |             |      |                                            |
| Care and maintenance                          |                | 129 074     |      |                                            |
|                                               | 477 520        | 129 074     |      | 348 446                                    |
| <u>Egypt</u>                                  |                |             |      |                                            |
| Local settlement                              |                | 15 396      |      |                                            |
|                                               | 20 396         | 15 396      |      | 5 000                                      |

SCHEDULE 5 (continued)

| Fund by<br>country   | Total<br>funds | Expenditure |           | Unobligated<br>balance<br>31 December 1992 |
|----------------------|----------------|-------------|-----------|--------------------------------------------|
|                      |                | Cash        | Kind      |                                            |
| <u>El Salvador</u>   |                |             |           |                                            |
| Local settlement     |                | 3 226 300   |           |                                            |
|                      | 3 800 218      | 3 226 300   |           | 573 918                                    |
| <u>Ethiopia</u>      |                |             |           |                                            |
| Care and maintenance |                | 121 575     | 6 755 202 |                                            |
|                      | 7 159 775      | 121 575     | 6 755 202 | 282 998                                    |
| <u>French Guiana</u> |                |             |           |                                            |
| Repatriation         |                | 101 863     |           |                                            |
|                      | 271 550        | 101 863     |           | 169 687                                    |
| <u>Germany</u>       |                |             |           |                                            |
| Local settlement     |                | 805 381     |           |                                            |
|                      | 1 067 655      | 805 381     |           | 262 274                                    |
| <u>Guatemala</u>     |                |             |           |                                            |
| Local settlement     |                | 2 842 628   |           |                                            |
|                      | 3 868 067      | 2 842 628   |           | 1 025 439                                  |
| <u>Guinea</u>        |                |             |           |                                            |
|                      | 370 156        |             |           | 370 156                                    |
| <u>Guinea-Bissau</u> |                |             |           |                                            |
| Care and maintenance |                |             | 12 681    |                                            |
|                      | 12 681         |             | 12 681    |                                            |

SCHEDULE 5 (continued)

| Fund by<br>country                | Total<br>funds | Expenditure |        | Unobligated<br>balance<br>31 December 1992 |
|-----------------------------------|----------------|-------------|--------|--------------------------------------------|
|                                   |                | Cash        | Kind   |                                            |
| <u>Haiti</u>                      |                |             |        |                                            |
|                                   | 34 733         |             |        | 34 733                                     |
| <u>Honduras</u>                   |                |             |        |                                            |
| Local settlement                  |                | 117 945     |        |                                            |
|                                   | 999 019        | 117 945     |        | 881 074                                    |
| <u>Hong Kong</u>                  |                |             |        |                                            |
| Care and maintenance              |                |             | 27 200 |                                            |
|                                   | 27 200         |             | 27 200 |                                            |
| <u>Hungary</u>                    |                |             |        |                                            |
|                                   | 15 085         |             |        | 15 085                                     |
| <u>Indonesia</u>                  |                |             |        |                                            |
| Care and maintenance              |                |             | 6 942  |                                            |
|                                   | 6 942          |             | 6 942  |                                            |
| <u>Iran (Islamic Republic of)</u> |                |             |        |                                            |
| Local settlement                  |                | 2 107 963   |        |                                            |
|                                   | 2 118 331      | 2 107 963   |        | 10 368                                     |
| <u>Japan</u>                      |                |             |        |                                            |
| Care and maintenance              |                |             | 27 385 |                                            |
|                                   | 179 214        |             | 27 385 | 151 829                                    |

SCHEDULE 5 (continued)

| Fund by<br>country   | Total<br>funds | Expenditure |           | Unobligated<br>balance<br>31 December 1992 |
|----------------------|----------------|-------------|-----------|--------------------------------------------|
|                      |                | Cash        | Kind      |                                            |
| <b>Kenya</b>         |                |             |           |                                            |
| Care and maintenance |                | 428 450     | 8 759 816 |                                            |
|                      | 9 311 301      | 428 450     | 8 759 816 | 123 035                                    |
| <b>Lebanon</b>       |                |             |           |                                            |
|                      | 600 000        |             |           | 600 000                                    |
| <b>Malawi</b>        |                |             |           |                                            |
| Care and maintenance |                | 2 555 196   |           |                                            |
|                      | 3 354 742      | 2 555 196   |           | 799 546                                    |
| <b>Malaysia</b>      |                |             |           |                                            |
| Care and maintenance |                |             | 274 021   |                                            |
|                      | 274 021        |             | 274 021   |                                            |
| <b>Mauritania</b>    |                |             |           |                                            |
| Care and maintenance |                | 373 430     | 772 120   |                                            |
|                      | 1 156 099      | 373 430     | 772 120   | 10 549                                     |
| <b>Mexico</b>        |                |             |           |                                            |
| Care and maintenance |                | 756 285     |           |                                            |
| Local settlement     |                | 547 627     |           |                                            |
| Repatriation         |                | 330 720     |           |                                            |
|                      | 2 959 303      | 1 634 632   |           | 1 324 671                                  |



SCHEDULE 5 (continued)

| Fund by<br>country                      | Total<br>funds | Expenditure |        | Unobligated<br>balance<br>31 December 1992 |
|-----------------------------------------|----------------|-------------|--------|--------------------------------------------|
|                                         |                | Cash        | Kind   |                                            |
| <u>Morocco</u>                          |                |             |        |                                            |
| Repatriation                            |                | 145 883     |        |                                            |
|                                         | 145 883        | 145 883     |        |                                            |
| <u>Mozambique</u>                       |                |             |        |                                            |
|                                         | 254 849        |             |        | 254 849                                    |
| <u>Namibia</u>                          |                |             |        |                                            |
|                                         | 207 798        |             |        | 207 798                                    |
| <u>Nicaragua</u>                        |                |             |        |                                            |
| Local settlement                        |                | 9 370 879   |        |                                            |
|                                         | 10 799 327     | 9 370 879   |        | 1 428 448                                  |
| <u>Overall allocations</u>              |                |             |        |                                            |
| Care and maintenance                    |                | 94 388      |        |                                            |
| Emergency assistance                    |                | 565 000     |        |                                            |
| Junior professional                     |                | 6 327 874   |        |                                            |
| Local settlement                        |                | 4 436 411   |        |                                            |
| Programme support and<br>administration |                | 362 396     |        |                                            |
|                                         | 33 027 299     | 11 786 069  |        | 21 241 230                                 |
| <u>Pakistan</u>                         |                |             |        |                                            |
| Care and maintenance                    |                | 144 518     | 84 000 |                                            |
|                                         | 245 387        | 144 518     | 84 000 | 16 869                                     |

SCHEDULE 5 (continued)

| Fund by<br>country              | Total<br>funds | Expenditure |         | Unobligated<br>balance<br>31 December 1992 |
|---------------------------------|----------------|-------------|---------|--------------------------------------------|
|                                 |                | Cash        | Kind    |                                            |
| <u>Peru</u>                     |                |             |         |                                            |
| Care and maintenance            |                | 63 500      |         |                                            |
|                                 | 66 690         | 63 500      |         | 3 190                                      |
| <u>Philippines</u>              |                |             |         |                                            |
| Care and maintenance            |                |             | 13 074  |                                            |
|                                 | 13 074         |             | 13 074  |                                            |
| <u>Republic of South Africa</u> |                |             |         |                                            |
| Repatriation                    |                | 5 000       |         |                                            |
|                                 | 220 000        | 5 000       |         | 215 000                                    |
| <u>Rwanda</u>                   |                |             |         |                                            |
| Care and maintenance            |                |             | 171 503 |                                            |
| Local settlement                |                | 16 000      |         |                                            |
|                                 | 404 354        | 16 000      | 171 503 | 216 851                                    |
| <u>Senegal</u>                  |                |             |         |                                            |
| Care and maintenance            |                |             | 12 681  |                                            |
|                                 | 12 681         |             | 12 681  |                                            |
| <u>Sierra Leone</u>             |                |             |         |                                            |
|                                 | 83 092         |             |         | 83 092                                     |

SCHEDULE 5 (continued)

| Fund by<br>country                      | Total<br>funds | Expenditure |           | Unobligated<br>balance<br>31 December 1992 |
|-----------------------------------------|----------------|-------------|-----------|--------------------------------------------|
|                                         |                | Cash        | Kind      |                                            |
| <u>Spain</u>                            |                |             |           |                                            |
| Programme support and<br>administration |                | 251 387     |           |                                            |
|                                         | 252 359        | 251 387     |           | 972                                        |
| <u>Sri Lanka</u>                        |                |             |           |                                            |
| Local settlement                        |                | 1 668 209   |           |                                            |
| Repatriation                            |                | 1 789 430   |           |                                            |
|                                         | 7 036 348      | 3 457 639   |           | 3 578 709                                  |
| <u>Sudan</u>                            |                |             |           |                                            |
| Care and maintenance                    |                | 113 039     | 1 844 511 |                                            |
|                                         | 7 444 291      | 113 039     | 1 844 511 | 5 486 741                                  |
| <u>Suriname</u>                         |                |             |           |                                            |
| Local settlement                        |                | 1 100 600   |           |                                            |
| Repatriation                            |                | 212 130     |           |                                            |
|                                         | 1 786 108      | 1 312 730   |           | 473 378                                    |
| <u>Thailand</u>                         |                |             |           |                                            |
| Care and maintenance                    |                | 702 810     | 251 513   |                                            |
|                                         | 954 323        | 702 810     | 251 513   |                                            |
| <u>Turkey</u>                           |                |             |           |                                            |
| Repatriation                            |                | 2 500 000   |           |                                            |
|                                         | 4 989 866      | 2 500 000   |           | 2 489 866                                  |

SCHEDULE 5 (continued)

| Fund by<br>country                 | Total<br>funds | Expenditure |         | Unobligated<br>balance<br>31 December 1992 |
|------------------------------------|----------------|-------------|---------|--------------------------------------------|
|                                    |                | Cash        | Kind    |                                            |
| <u>Uganda</u>                      |                |             |         |                                            |
| Care and maintenance               |                | 151 515     |         |                                            |
|                                    | 373 923        | 151 515     |         | 222 408                                    |
| <u>United Republic of Tanzania</u> |                |             |         |                                            |
|                                    | 8 583          |             |         | 8 583                                      |
| <u>United States of America</u>    |                |             |         |                                            |
| Local settlement                   |                | 95 911      |         |                                            |
|                                    | 361 393        | 95 911      |         | 265 482                                    |
| <u>Yemen</u>                       |                |             |         |                                            |
| Care and maintenance               |                | 48 148      | 948 525 |                                            |
|                                    | 996 673        | 48 148      | 948 525 |                                            |
| <u>Zaire</u>                       |                |             |         |                                            |
| Care and maintenance               |                | 96 023      |         |                                            |
|                                    | 145 271        | 96 023      |         | 49 248                                     |
| <u>Zambia</u>                      |                |             |         |                                            |
|                                    | 15 241         |             |         | 15 241                                     |

SCHEDULE 5 (concluded)

| Fund by<br>country   | Total<br>funds     | Expenditure        |                    | Unobligated<br>balance<br>31 December 1992 |
|----------------------|--------------------|--------------------|--------------------|--------------------------------------------|
|                      |                    | Cash               | Kind               |                                            |
| <u>Zimbabwe</u>      |                    |                    |                    |                                            |
| Care and maintenance |                    | 1 063 921          | 512 280            |                                            |
| Emergency assistance |                    | 484 000            |                    |                                            |
|                      | 2 804 566          | 1 547 921          | 512 280            | 744 365                                    |
| PROGRAMME TOTAL      | 133 116 315        | 53 057 614         | 21 802 253         | 58 256 448                                 |
| GRAND TOTAL          | <u>863 546 925</u> | <u>541 478 686</u> | <u>144 773 716</u> | <u>177 294 523</u>                         |

SCHEDULE 6

Status of prior years' projects - All funds

Obligations liquidated/outstanding as at 31 December 1992

(United States dollars)

| Fund by country          | Unliquidated<br>obligations<br>1 January 1992 | Payments<br>during<br>1992 | Cancellations<br>during 1992 | Unliquidated<br>obligations |
|--------------------------|-----------------------------------------------|----------------------------|------------------------------|-----------------------------|
| ANNUAL PROGRAMME         |                                               |                            |                              |                             |
| Afghanistan              | 4 929                                         | 2 791                      | 2 138                        |                             |
| Algeria                  | 1 992 271                                     | 1 211 717                  | 680 495                      | 100 059                     |
| Angola                   | 592 708                                       | 74 920                     | 517 788                      |                             |
| Argentina                | 16 808                                        | 5 072                      | 11 736                       |                             |
| Australia                | 16 835                                        | 13 506                     | 3 329                        |                             |
| Austria                  | 15 389                                        | 13 393                     | 1 996                        |                             |
| Bangladesh               | 21 975                                        | 20                         | 21 955                       |                             |
| Belgium                  | 9 189                                         | 1 866                      | 7 323                        |                             |
| Belize                   | 17 402                                        | 4 014                      | 13 388                       |                             |
| Benin                    | 12 580                                        | 3 907                      | 8 673                        |                             |
| Botswana                 | 63 332                                        | 44 126                     | 19 206                       |                             |
| Brazil                   | 26 914                                        | 24 956                     | 1 958                        |                             |
| Burkina Faso             | 15 110                                        | 8 715                      | 6 395                        |                             |
| Burundi                  | 77 283                                        | 73 512                     | 3 771                        |                             |
| Cameroon                 | 104 126                                       | 72 836                     | 31 290                       |                             |
| Canada                   | 3 496                                         |                            | 3 496                        |                             |
| Central African Republic | 154 388                                       | 140 549                    | 13 839                       |                             |
| Chile                    | 10 128                                        | 7 425                      | 2 703                        |                             |
| China                    | 1 013 611                                     | 1 001 969                  | 11 642                       |                             |
| Colombia                 | 4 359                                         |                            | 4 359                        |                             |
| Congo                    | 39 924                                        | 33 653                     | 6 271                        |                             |
| Costa Rica               | 299 493                                       | 233 234                    | 66 259                       |                             |
| Côte d'Ivoire            | 3 395 656                                     | 2 552 832                  | 69 849                       | 772 975                     |
| Cyprus                   | 25 289                                        |                            | 25 289                       |                             |
| Djibouti                 | 837 029                                       | 331 442                    | 505 587                      |                             |
| Ecuador                  | 16 877                                        | 16 877                     |                              |                             |
| Egypt                    | 79 816                                        | 32 313                     | 47 503                       |                             |
| El Salvador              | 13 360                                        | 11 010                     | 2 350                        |                             |
| Ethiopia                 | 16 105 749                                    | 6 740 970                  | 3 864 828                    | 5 499 951                   |
| France                   | 109 856                                       | 64 523                     | 45 333                       |                             |
| Gabon                    | 19 031                                        | 10 259                     | 8 772                        |                             |
| Germany                  | 115 144                                       | 51 194                     | 63 950                       |                             |
| Ghana                    | 203 747                                       | 28 928                     | 174 819                      |                             |
| Greece                   | 8 683                                         | 5 200                      | 3 483                        |                             |
| Guatemala                | 7 110                                         | 6 342                      | 768                          |                             |
| Guinea                   | 3 278 862                                     | 2 081 032                  | 887 797                      | 310 033                     |

## SCHEDULE 6 (continued)

| Fund by country                  | Unliquidated obligations<br>1 January 1992 | Payments during<br>1992 | Cancellations during 1992 | Unliquidated obligations |
|----------------------------------|--------------------------------------------|-------------------------|---------------------------|--------------------------|
| Guinea-Bissau                    | 74 240                                     | 35 201                  |                           | 39 039                   |
| Honduras                         | 329 155                                    | 117 020                 | 212 135                   |                          |
| Hong Kong                        | 184 698                                    | 119 479                 | 65 219                    |                          |
| Hungary                          | 7 453                                      | 1 479                   | 5 974                     |                          |
| India                            | 470 874                                    | 185 060                 | 285 814                   |                          |
| Indonesia                        | 30 383                                     | 7 070                   | 23 313                    |                          |
| Iran (Islamic Republic of)       | 6 627 393                                  | 3 858 682               | 2 630 623                 | 138 088                  |
| Iraq                             | 72 031                                     | 43 176                  | 28 855                    |                          |
| Ireland                          | 2 707                                      | 1 647                   | 1 060                     |                          |
| Italy                            | 112 542                                    | 54 545                  | 57 997                    |                          |
| Japan                            | 33 739                                     | 30 289                  | 3 450                     |                          |
| Kenya                            | 3 492 105                                  | 2 856 746               | 635 359                   |                          |
| Lao People's Democratic Republic | 22 549                                     | 891                     | 21 658                    |                          |
| Latin America - North-western    | 67 587                                     | 51 440                  | 16 147                    |                          |
| Latin America - Northern         | 142 847                                    | 78 610                  | 64 237                    |                          |
| Latin America - Southern         | 8 745                                      | 6 650                   | 2 095                     |                          |
| Lebanon                          | 7 733                                      | 2 078                   | 5 655                     |                          |
| Lesotho                          | 11 987                                     | 1 738                   | 10 249                    |                          |
| Liberia                          | 28 355                                     | 13 272                  | 15 083                    |                          |
| Libyan Arab Jamahiriya           | 213 390                                    | 206 779                 | 6 611                     |                          |
| Malawi                           | 7 833 059                                  | 3 282 817               | 4 548 313                 | 1 929                    |
| Malaysia                         | 158 500                                    | 147 404                 | 11 096                    |                          |
| Mali                             | 425 759                                    | 86 504                  | 339 255                   |                          |
| Malta                            | 2 300                                      | 2 300                   |                           |                          |
| Mauritania                       | 68 813                                     | 5 238                   | 63 575                    |                          |
| Mexico                           | 314 618                                    | 176 288                 | 138 330                   |                          |
| Middle East                      | 79 870                                     | 3 076                   | 76 794                    |                          |
| Morocco                          | 3 816                                      | 1 319                   | 2 497                     |                          |
| Mozambique                       | 18 729                                     | 7 092                   | 11 637                    |                          |
| Namibia                          | 6 403                                      | 6 403                   |                           |                          |
| Nepal                            | 40 784                                     | 5 579                   | 35 205                    |                          |
| Netherlands                      | 7 336                                      | 1 664                   | 5 672                     |                          |
| Nicaragua                        | 37 160                                     | 18 082                  | 19 078                    |                          |
| Niger                            | 58 088                                     |                         | 58 088                    |                          |
| Nigeria                          | 69 896                                     | 39 646                  | 30 250                    |                          |
| Other countries, Asia            | 212 476                                    | 147 062                 | 65 414                    |                          |
| Other countries, Europe          | 108 021                                    | 71 601                  | 36 420                    |                          |
| Overall allocations              | 3 511 802                                  | 2 331 882               | 1 179 920                 |                          |
| Pakistan                         | 2 263 154                                  | 1 420 153               | 827 248                   | 15 753                   |
| Panama                           | 2 316                                      | 150                     | 2 166                     |                          |
| Papua New Guinea                 | 214 183                                    | 172 335                 | 41 848                    |                          |
| Philippines                      | 838 797                                    | 828 739                 | 10 058                    |                          |
| Poland                           | 227 565                                    | 227 565                 |                           |                          |
| Portugal                         | 23 459                                     | 23 459                  |                           |                          |



SCHEDULE 6 (continued)

| Fund by country                                         | Unliquidated<br>obligations<br>1 January 1992 | Payments<br>during<br>1992 | Cancellations<br>during 1992 | Unliquidated<br>obligations |
|---------------------------------------------------------|-----------------------------------------------|----------------------------|------------------------------|-----------------------------|
| Republic of Korea                                       | 14 384                                        | 14 384                     |                              |                             |
| Rwanda                                                  | 389 193                                       | 350 736                    | 38 457                       |                             |
| Senegal                                                 | 269 614                                       | 81 744                     | 187 870                      |                             |
| Sierra Leone                                            | 336 697                                       | 48 190                     | 288 507                      |                             |
| Singapore                                               | 5 315                                         | 5 102                      | 213                          |                             |
| Somalia                                                 | 2 455 606                                     | 363 683                    | 1 620 704                    | 471 219                     |
| Spain                                                   | 2 205                                         | 731                        | 1 474                        |                             |
| Sri Lanka                                               | 3 245                                         | 675                        | 2 570                        |                             |
| Sudan                                                   | 8 498 559                                     | 4 713 861                  | 3 782 015                    | 2 683                       |
| Swaziland                                               | 118 456                                       | 33 452                     | 85 004                       |                             |
| Sweden                                                  | 2 860                                         | 2 135                      | 725                          |                             |
| Switzerland                                             | 3 206                                         |                            | 3 206                        |                             |
| Thailand                                                | 1 214 823                                     | 649 861                    | 564 962                      |                             |
| Togo                                                    | 33 763                                        | 6 746                      | 27 017                       |                             |
| Turkey                                                  | 41 841                                        | 17 385                     | 24 456                       |                             |
| Uganda                                                  | 1 024 058                                     | 505 684                    | 517 206                      | 1 168                       |
| United Arab Emirates                                    | 13 792                                        | 2 016                      | 11 776                       |                             |
| United Kingdom of Great Britain<br>and Northern Ireland | 46 878                                        | 38 971                     | 7 907                        |                             |
| United Republic of Tanzania                             | 732 481                                       | 593 775                    | 138 706                      |                             |
| United States of America                                | 114 558                                       | 102 076                    | 12 482                       |                             |
| Venezuela                                               | 15 108                                        | 6 520                      | 8 588                        |                             |
| Viet Nam                                                | 126 219                                       | 120 788                    | 5 431                        |                             |
| West Africa                                             | 72 635                                        | 6 080                      | 66 555                       |                             |
| Yemen                                                   | 25 356                                        | 3 530                      | 21 826                       |                             |
| Former Yugoslavia                                       | 163 412                                       | 119 462                    | 43 950                       |                             |
| Zaire                                                   | 1 633 447                                     | 999 687                    | 539 324                      | 94 436                      |
| Zambia                                                  | 569 585                                       | 354 099                    | 215 486                      |                             |
| Zimbabwe                                                | 146 647                                       | 95 971                     | 50 676                       |                             |
| <b>Total</b>                                            | <b>75 269 819</b>                             | <b>40 820 657</b>          | <b>27 001 029</b>            | <b>7 447 333</b>            |

EMERGENCY FUND

|                          |         |         |         |        |
|--------------------------|---------|---------|---------|--------|
| Angola                   | 480 907 | 476 311 | 4 596   |        |
| Cambodia                 | 30 000  |         | 30 000  |        |
| Central African Republic | 268 038 | 205 956 | 6 484   | 55 598 |
| Cuba                     | 4 979   | 3 935   | 1 044   |        |
| Djibouti                 | 245 328 | 46 917  | 198 411 |        |
| Ethiopia                 | 111 619 | 33 095  | 78 524  |        |
| Honduras                 | 24 644  | 22 922  | 1 722   |        |
| Italy                    | 14 323  |         | 14 323  |        |
| Malawi                   | 186 903 | 99 536  | 87 367  |        |

SCHEDULE 6 (continued)

| Fund by country     | Unliquidated<br>obligations<br>1 January 1992 | Payments<br>during<br>1992 | Cancellations<br>during 1992 | Unliquidated<br>obligations |
|---------------------|-----------------------------------------------|----------------------------|------------------------------|-----------------------------|
| Overall allocations | 881 535                                       | 503 942                    | 38 975                       | 338 618                     |
| Sudan               | 1 065 832                                     | 24 539                     | 678 916                      | 362 377                     |
| Uganda              | 51 811                                        | 4 964                      |                              | 46 847                      |
| Venezuela           | 168 655                                       | 136 203                    | 32 452                       |                             |
| Yemen               | 436 800                                       | 342 892                    | 93 908                       |                             |
| Former Yugoslavia   | 996 674                                       | 913 895                    | 82 779                       |                             |
| Zaire               | 834 940                                       | 566 072                    | 268 868                      |                             |
| Total               | 5 802 988                                     | 3 381 179                  | 1 618 369                    | 803 440                     |

EDUCATION ACCOUNT

|                               |         |         |        |
|-------------------------------|---------|---------|--------|
| Algeria                       | 29 062  | 17 412  | 11 650 |
| Argentina                     | 279     |         | 279    |
| Bangladesh                    | 28 307  | 16 806  | 11 501 |
| Botswana                      | 6 226   | 19      | 6 207  |
| Burkina Faso                  | 35 561  | 29 540  | 6 021  |
| Burundi                       | 105 196 | 105 196 |        |
| Cameroon                      | 53 848  | 47 054  | 6 794  |
| Central African Republic      | 9 722   | 8 258   | 1 464  |
| Colombia                      | 1 565   |         | 1 565  |
| Congo                         | 158 062 | 158 062 |        |
| Costa Rica                    | 475     |         | 475    |
| Côte d'Ivoire                 | 97 483  | 3 893   | 93 590 |
| Dominican Republic            | 3 189   | 1 600   | 1 589  |
| Egypt                         | 122 786 | 82 720  | 40 066 |
| Ethiopia                      | 67 700  | 67 700  |        |
| Gabon                         | 41 071  | 25 500  | 15 571 |
| Ghana                         | 29 733  | 7 196   | 22 537 |
| Guinea                        | 3 350   | 986     | 2 364  |
| India                         | 60 093  | 9 235   | 50 858 |
| Italy                         | 47 477  | 16 064  | 31 413 |
| Kenya                         | 6 378   |         | 6 378  |
| Latin America - North-western | 7 303   | 3 346   | 3 957  |
| Lesotho                       | 6 316   | 6 316   |        |
| Mali                          | 38 817  | 20 588  | 18 229 |
| Mexico                        | 53 526  | 14 346  | 39 180 |
| Middle East                   | 29 284  | 19 349  | 9 935  |
| Morocco                       | 41 108  | 40 390  | 718    |
| Niger                         | 41 124  | 5 483   | 35 641 |
| Nigeria                       | 32 070  | 9 380   | 22 690 |
| Overall allocations           | 71 121  | 54 199  | 16 922 |

SCHEDULE 6 (continued)

| Fund by country                      | Unliquidated obligations<br>1 January 1992 | Payments during<br>1992 | Cancellations during 1992 | Unliquidated obligations |
|--------------------------------------|--------------------------------------------|-------------------------|---------------------------|--------------------------|
| Pakistan                             | 69 705                                     | 62 355                  | 7 350                     |                          |
| Papua New Guinea                     | 145                                        |                         | 145                       |                          |
| Rwanda                               | 131 526                                    | 128 972                 | 2 554                     |                          |
| Senegal                              | 131 845                                    | 75 127                  | 56 718                    |                          |
| Sudan                                | 185 000                                    | 35 571                  | 149 429                   |                          |
| Swaziland                            | 19 491                                     | 6 275                   | 13 216                    |                          |
| Togo                                 | 28 359                                     | 18 550                  | 9 809                     |                          |
| Tunisia                              | 20 513                                     | 9 575                   | 10 938                    |                          |
| Uganda                               | 16 480                                     | 8 468                   |                           | 8 012                    |
| United Republic of Tanzania          | 870                                        |                         | 870                       |                          |
| Zaire                                | 312 987                                    | 33 117                  | 279 870                   |                          |
| Zambia                               | 38 600                                     | 38 600                  |                           |                          |
| <b>Total</b>                         | <b>2 183 753</b>                           | <b>1 187 248</b>        | <b>988 493</b>            | <b>8 012</b>             |
| <b>STAFF HOUSING FUND</b>            |                                            |                         |                           |                          |
| <b>Total</b>                         | <b>89 720</b>                              | <b>53 473</b>           | <b>-</b>                  | <b>36 247</b>            |
| <b>AFGHAN REPATRIATION PROGRAMME</b> |                                            |                         |                           |                          |
| Afghanistan                          | 277 994                                    | 49 854                  | 228 140                   |                          |
| Overall allocations                  | 207 551                                    | 108 096                 | 99 455                    |                          |
| Pakistan                             | 189 384                                    | 122 269                 | 67 115                    |                          |
| <b>Total</b>                         | <b>674 929</b>                             | <b>280 219</b>          | <b>394 710</b>            |                          |
| <b>KAMPUCHEAN RETURNEES</b>          |                                            |                         |                           |                          |
| Cambodia                             | 12 674 338                                 | 12 150 861              | 523 477                   |                          |
| Thailand                             | 517 365                                    | 517 365                 |                           |                          |
| <b>Total</b>                         | <b>13 191 703</b>                          | <b>12 668 226</b>       | <b>523 477</b>            |                          |

SCHEDULE 6 (continued)

| Fund by country                   | Unliquidated obligations<br>1 January 1992 | Payments during<br>1992 | Cancellations during 1992 | Unliquidated obligations |
|-----------------------------------|--------------------------------------------|-------------------------|---------------------------|--------------------------|
| <b>MOZAMBIKAN RETURNEES</b>       |                                            |                         |                           |                          |
| Mozambique                        | 1 813 702                                  | 682 650                 | 1 021 467                 | 109 585                  |
| Total                             | 1 813 702                                  | 682 650                 | 1 021 467                 | 109 585                  |
| <b>EMERGENCY, HORN OF AFRICA</b>  |                                            |                         |                           |                          |
| Ethiopia                          | 9 078 429                                  | 5 641 162               | 1 045 861                 | 2 391 406                |
| Overall allocations               | 891 565                                    | 440 539                 | 451 026                   |                          |
| Somalia                           | 1 738 314                                  | 911 528                 |                           | 826 786                  |
| Sudan                             | 3 289 585                                  | 2 466 526               | 600 000                   | 223 059                  |
| Total                             | 14 997 893                                 | 9 459 755               | 2 096 887                 | 3 441 251                |
| <b>CYPRUS OPERATION</b>           |                                            |                         |                           |                          |
| Cyprus                            | 2 559 070                                  | 661 302                 | 1 413 221                 | 484 547                  |
| Total                             | 2 559 070                                  | 661 302                 | 1 413 221                 | 484 547                  |
| <b>SOUTH AFRICAN REPATRIATION</b> |                                            |                         |                           |                          |
| Lesotho                           | 18 850                                     | 1 240                   | 17 610                    |                          |
| Overall allocations               | 3 142 297                                  | 2 288 141               | 854 156                   |                          |
| Republic of South Africa          | 4 809 977                                  | 4 484 285               | 325 692                   |                          |
| Swaziland                         | 14 449                                     | 3 804                   | 10 645                    |                          |
| United Republic of Tanzania       | 11 791                                     | 9 568                   |                           | 2 223                    |
| Zimbabwe                          | 43 489                                     | 43 489                  |                           |                          |
| Total                             | 8 040 854                                  | 6 830 527               | 1 208 104                 | 2 223                    |

SCHEDULE 6 (continued)

| Fund by country                                           | Unliquidated<br>obligations<br>1 January 1992 | Payments<br>during<br>1992 | Cancellations<br>during 1992 | Unliquidated<br>obligations |
|-----------------------------------------------------------|-----------------------------------------------|----------------------------|------------------------------|-----------------------------|
| COMPREHENSIVE PLAN OF ACTION<br>FOR INDO-CHINESE REFUGEES |                                               |                            |                              |                             |
| China                                                     | 71 333                                        | 19 234                     | 52 099                       |                             |
| Hong Kong                                                 | 2 227 934                                     | 189 825                    | 2 038 109                    |                             |
| Indonesia                                                 | 1 257 656                                     | 606 654                    | 651 002                      |                             |
| Japan                                                     | 288 823                                       | 276 200                    | 12 623                       |                             |
| Lao People's Democratic<br>Republic                       | 190 618                                       | 54 881                     | 135 737                      |                             |
| Malaysia                                                  | 1 358 338                                     | 346 898                    | 1 011 440                    |                             |
| Overall allocations                                       | 2 287 036                                     | 1 489 149                  | 797 887                      |                             |
| Philippines                                               | 877 500                                       | 720 311                    | 157 189                      |                             |
| Thailand                                                  | 1 517 269                                     | 1 036 083                  | 481 186                      |                             |
| Viet Nam                                                  | 2 198 252                                     | 1 981 302                  | 216 950                      |                             |
| Total                                                     | 12 274 759                                    | 6 720 537                  | 5 554 222                    |                             |
| HUMANITARIAN ASSISTANCE TO<br>FORMER YUGOSLAVIA           |                                               |                            |                              |                             |
| Former Yugoslavia                                         | 148 262                                       | 120 776                    | 27 486                       |                             |
| Total                                                     | 148 262                                       | 120 776                    | 27 486                       |                             |
| PLAN OF ACTION, MIDDLE EAST                               |                                               |                            |                              |                             |
| Iran (Islamic Republic of)                                | 14 382 874                                    | 3 236 431                  | 7 576 220                    | 3 570 223                   |
| Iraq                                                      | 28 200 985                                    | 18 414 923                 | 141 227                      | 9 644 835                   |
| Jordan                                                    | 256 075                                       | 34 390                     | 221 685                      |                             |
| Kuwait                                                    | 77 857                                        |                            | 77 857                       |                             |
| Middle East                                               | 14 347 398                                    | 6 249 272                  | 3 925 088                    | 4 173 038                   |
| Overall allocations                                       | 638 941                                       | 477 525                    | 161 416                      |                             |
| Syrian Arab Republic                                      | 104 531                                       | 200                        | 104 331                      |                             |
| Turkey                                                    | 2 804 724                                     | 589 053                    |                              | 2 215 671                   |
| Total                                                     | 60 813 385                                    | 29 001 794                 | 12 207 824                   | 19 603 767                  |

SCHEDULE 6 (continued)

| Fund by country             | Unliquidated<br>obligations<br>1 January 1992 | Payments<br>during<br>1992 | Cancellations<br>during 1992 | Unliquidated<br>obligations |
|-----------------------------|-----------------------------------------------|----------------------------|------------------------------|-----------------------------|
| OTHER TRUST FUNDS           |                                               |                            |                              |                             |
| Algeria                     | 5 330 466                                     | 1 651 221                  | 35 169                       | 3 644 076                   |
| Angola                      | 68 750                                        | 68 750                     |                              |                             |
| Australia                   | 42 128                                        | 14 994                     | 27 134                       |                             |
| Belgium                     | 86 177                                        | 44 682                     | 41 495                       |                             |
| Belize                      | 36 899                                        | 32 691                     | 4 208                        |                             |
| Burundi                     | 5 597                                         |                            | 5 597                        |                             |
| Cambodia                    | 683 013                                       | 379 660                    | 13 512                       | 289 841                     |
| Chile                       | 21 753                                        | 21 586                     | 167                          |                             |
| China                       | 123 000                                       | 123 000                    |                              |                             |
| Costa Rica                  | 673 647                                       | 308 768                    | 314 608                      | 50 271                      |
| Côte d'Ivoire               | 488 587                                       |                            | 13 952                       | 474 635                     |
| Djibouti                    | 100 637                                       | 768                        | 429                          | 99 440                      |
| El Salvador                 | 236 604                                       | 142 033                    | 91 446                       | 3 125                       |
| Ethiopia                    | 6 662 408                                     | 888 820                    | 822 039                      | 4 951 549                   |
| French Guyana               | 3 798                                         | 126                        | 3 672                        |                             |
| Germany                     | 289 916                                       | 285 714                    | 4 202                        |                             |
| Guatemala                   | 195 408                                       | 3 247                      | 192 161                      |                             |
| Guinea                      | 901 550                                       | 465 615                    | 140 059                      | 295 876                     |
| Haiti                       | 26 321                                        |                            | 26 321                       |                             |
| Honduras                    | 47 019                                        | 2 298                      | 44 721                       |                             |
| Iran (Islamic Republic of)  | 772 445                                       | 739 445                    | 33 000                       |                             |
| Kenya                       | 987 055                                       | 894 811                    |                              | 92 244                      |
| Malawi                      | 15 814 555                                    | 11 632 084                 | 165 704                      | 4 016 767                   |
| Mexico                      | 456 401                                       | 455 158                    | 1 243                        |                             |
| Namibia                     | 37 857                                        | 35 044                     | 2 813                        |                             |
| Nicaragua                   | 966 846                                       | 560 821                    | 406 025                      |                             |
| Overall allocations         | 1 850 760                                     | 786 234                    | 1 064 526                    |                             |
| Pakistan                    | 4 668 371                                     | 3 571 791                  | 17 030                       | 1 079 550                   |
| Papua New Guinea            | 137 500                                       | 137 500                    |                              |                             |
| Philippines                 | 11 700                                        | 11 700                     |                              |                             |
| Rwanda                      | 1 880                                         |                            | 1 880                        |                             |
| Senegal                     | 112 777                                       | 111 995                    | 782                          |                             |
| Sierra Leone                | 25 082                                        | 5 484                      | 19 598                       |                             |
| Spain                       | 123 105                                       | 59 696                     | 63 409                       |                             |
| Sri Lanka                   | 1 146 093                                     | 736 295                    | 409 798                      |                             |
| Sudan                       | 12 500 206                                    | 6 033 520                  | 3 080 813                    | 3 385 873                   |
| Suriname                    | 32 439                                        | 32 439                     |                              |                             |
| Swaziland                   | 40 564                                        | 40 564                     |                              |                             |
| Thailand                    | 9 034 636                                     | 444 719                    | 24 977                       | 8 564 940                   |
| Uganda                      | 858 903                                       | 716 735                    |                              | 142 168                     |
| United Republic of Tanzania | 66 911                                        | 66 911                     |                              |                             |

SCHEDULE 6 (concluded)

| Fund by country          | Unliquidated<br>obligations<br>1 January 1992 | Payments<br>during<br>1992 | Cancellations<br>during 1992 | Unliquidated<br>obligations |
|--------------------------|-----------------------------------------------|----------------------------|------------------------------|-----------------------------|
| United States of America | 8 207                                         | 480                        | 7 727                        |                             |
| Zaire                    | 1 430 428                                     | 1 215 811                  | 32 824                       | 181 793                     |
| Zimbabwe                 | 607 352                                       | 607 352                    |                              |                             |
| Total                    | 67 715 751                                    | 33 330 562                 | 7 113 041                    | 27 272 148                  |
| GRAND TOTAL              | <u>265 576 588</u>                            | <u>145 198 905</u>         | <u>61 169 130</u>            | <u>59 208 553</u>           |



# SCHEDULE 7

## Fund for Field Staff housing and basic amenities

### Expenditure and income in 1992

(United States dollars)

| Country                     | Expenditure    | Income         |
|-----------------------------|----------------|----------------|
| Angola                      | 3 448          | -              |
| Cameroon                    | 7 786          | -              |
| Eritrea                     | 3 539          | -              |
| Ethiopia                    | -              | 17 013         |
| Guinea                      | 29 383         | -              |
| Guinea-Bissau               | 4 500          | -              |
| Hong Kong                   | 22 399         | -              |
| Lesotho                     | 560            | 6 183          |
| Malawi                      | 2 321          | -              |
| Mozambique                  | 38 280         | 32 187         |
| Nicaragua                   | -              | 1 931          |
| Nigeria                     | 2 486          | -              |
| Philippines                 | 4 819          | 505            |
| Somalia                     | 2 233          | -              |
| Sudan                       | 191 301        | 52 497         |
| Turkey                      | -              | 1 288          |
| United Republic of Tanzania | 49 862         | 5 122          |
| Viet Nam                    | 42 899         | 16 487         |
| Zimbabwe                    | 55 000         | 247            |
| Others/Headquarters         | 28 349         | 1 908          |
| Total                       | <u>489 165</u> | <u>135 368</u> |

**SCHEDULE 8**

**Loans made to or on behalf of refugees**

(United States dollars)

|                                                                                              | For the<br>year 1992 | Cumulative to 31 December 1992 |
|----------------------------------------------------------------------------------------------|----------------------|--------------------------------|
| <b><u>Total loans made</u></b>                                                               | -                    | 16 362 777                     |
| <b><u>Adjustments</u></b>                                                                    |                      |                                |
| Unused funds refunded by<br>implementing agencies                                            | -                    | (817 068)                      |
| Transferred to the Refugee<br>Committee established<br>with Austrian Ministry<br>of Interior | -                    | (4 105 721)                    |
| Exchange differences                                                                         | (2 651)              | <u>6 000 012</u>               |
|                                                                                              |                      | <u>17 440 000</u>              |
| <b><u>Liquidations</u></b>                                                                   |                      |                                |
| Repayments                                                                                   | (194 345)            | (13 101 616)                   |
| Write offs/conversion into<br>grants                                                         | -                    | (803 765)                      |
| Agencies collection fees<br>and charges                                                      | (21 108)             | <u>(482 600)</u>               |
|                                                                                              |                      | <u>(14 394 981)</u>            |
| <b><u>Total loans outstanding<br/>as at 31 December 1992</u></b>                             |                      | 3 045 019                      |
| Of which refundable upon<br>receipt to:                                                      |                      |                                |
| Implementing agencies for<br>collection fees                                                 |                      | <u>(423 241)</u>               |
| <b><u>Total loans refundable to UNHCR<br/>as at 31 December 1992</u></b>                     |                      | <u>2 621 778 a/</u>            |

a/ Breakdown by source of funds:

|                      |                  |
|----------------------|------------------|
|                      | <b>\$</b>        |
| Major aid programmes | 2 621 158        |
| Trust funds          | <u>620</u>       |
|                      | <u>2 621 778</u> |

SCHEDULE 9

Investment of funds as at 31 December 1992

(United States dollars)

| Banks                                     | Period   | Percentage<br>rate<br>per annum | Maturity | Amount            | Accrued<br>interest |
|-------------------------------------------|----------|---------------------------------|----------|-------------------|---------------------|
| <u>Notice deposit accounts</u>            |          |                                 |          |                   |                     |
| Citibank (Switzerland), Zurich            | 2 days   | 2 1/2                           |          | 30 215 980        |                     |
| Deutsche Bank, Bonn                       |          |                                 |          |                   |                     |
| DM 1 000 000                              | 2 days   | 7 1/2                           |          | 625 000           |                     |
| Lloyds Bank, London                       |          |                                 |          |                   |                     |
| Pounds 1 800 000                          | 2 days   | 6 1/2                           |          | 2 727 273         |                     |
| Générale de Banque, Brussels              |          |                                 |          |                   |                     |
| ECU 13 979 257.40                         | 2 days   | 9                               |          | <u>17 258 342</u> |                     |
|                                           |          |                                 |          | <u>50 826 595</u> |                     |
| <u>Deposit accounts</u>                   |          |                                 |          |                   |                     |
| Mitsubishi Bank, London                   | 133 days | 3 7/16                          | 4.01.93  | 5 000 000         | 61 588              |
| Nordfinanz Bank, Zurich                   | 4 days   | 4 1/8                           | 4.01.93  | 5 000 000         |                     |
| Christiania Bank og Kreditkasse,<br>Oslo  |          |                                 |          |                   |                     |
| NOK 69,000,000.—                          | 7 days   | 12                              | 5.01.93  | 10 615 385        | 7 077               |
| Citicorp Banking Corp. St. Helier         |          |                                 |          |                   |                     |
| FRF 40,000,000.—                          | 7 days   | 11                              | 7.01.93  | 7 407 407         |                     |
| Mitsubishi Bank, London                   | 136 days | 3 7/16                          | 7.01.93  | 5 000 000         | 61 588              |
| Bank of Tokyo, London                     | 35 days  | 4 3/16                          | 7.01.93  | 5 000 000         | 16 285              |
| Bank of Tokyo, London                     | 35 days  | 4 3/16                          | 7.01.93  | 5 000 000         | 16 285              |
| Société de Banque Suisse, Geneva          | 35 days  | 4                               | 7.01.93  | 5 000 000         | 15 555              |
| Banque Scandinave en Suisse, Geneva       | 125 days | 3 7/16                          | 11.01.93 | 5 000 000         | 54 427              |
| Banque Worms, Paris                       | 63 days  | 3 1/2                           | 11.01.93 | 5 000 000         | 25 278              |
| Banque Worms, Paris                       | 63 days  | 3 1/2                           | 11.01.93 | 5 000 000         | 25 278              |
| Nordfinanz Bank, Zurich                   | 63 days  | 3 1/2                           | 11.01.93 | 5 000 000         | 25 278              |
| Tokai Bank, London                        | 63 days  | 3 19/32                         | 11.01.93 | 5 000 000         | 25 955              |
| Tokai Bank, London                        | 63 days  | 3 19/32                         | 11.01.93 | 5 000 000         | 25 955              |
| Bank of Tokyo, London                     | 127 days | 3 7/16                          | 13.01.93 | 5 000 000         | 54 427              |
| Istituto Bancario San Paolo<br>di Torino  | 31 days  | 3 3/4                           | 14.01.93 | 5 000 000         | 8 854               |
| Banca Nazionale del Lavoro,<br>London     | 121 days | 3 3/32                          | 15.01.93 | 5 000 000         | 45 547              |
| Deutsche Girozentrale, Luxembourg         | 125 days | 3 1/16                          | 19.01.93 | 5 000 000         | 45 087              |
| Commonwealth Bank of Australia,<br>London | 63 days  | 3 5/8                           | 19.01.93 | 5 000 000         | 22 153              |
| Banque Paribas, Geneva                    | 62 days  | 3 13/16                         | 19.01.93 | 10 000 000        | 45 538              |
| Credit Suisse, Geneva                     | 126 days | 3 1/16                          | 20.01.93 | 5 000 000         | 45 087              |
| Banque Scandinave en Suisse,<br>Geneva    | 128 days | 3 1/16                          | 22.01.93 | 5 000 000         | 45 087              |
| Credit Suisse, Geneva                     | 125 days | 3 3/16                          | 26.01.93 | 5 000 000         | 43 828              |
| Chase Manhattan Bank, Paris               | 127 days | 3 1/4                           | 28.01.93 | 5 000 000         | 44 687              |

SCHEDULE 9 (continued)

| Banks                                    | Period   | Percentage<br>rate<br>per annum | Maturity | Amount             | Accrued<br>interest |
|------------------------------------------|----------|---------------------------------|----------|--------------------|---------------------|
| Svenska Handelsbanken, Stockholm         | 126 days | 3 5/16                          | 29.01.93 | 5 000 000          | 44 627              |
| Bank Austria, Vienna                     | 60 days  | 3 13/16                         | 29.01.93 | 5 000 000          | 16 415              |
| Sakura Bank, London                      | 60 days  | 3 7/8                           | 29.01.93 | 10 000 000         | 33 368              |
| Skandinaviska Enskilda Banken,<br>London | 60 days  | 3 15/16                         | 29.01.93 | 10 000 000         | 33 906              |
| ABN AMRO Bank, Amsterdam                 | 60 days  | 3.80                            | 29.01.93 | 5 000 000          | 16 361              |
| Chemical Bank, London                    | 60 days  | 3 13/16                         | 29.01.93 | 10 000 000         | 32 830              |
| Den Norske Bank, Luxembourg              | 125 days | 3 1/4                           | 2.02.93  | 5 000 000          | 41 528              |
| Banca di Roma, London                    | 127 days | 3 3/16                          | 4.02.93  | 5 000 000          | 40 729              |
| ANZ Bank, London                         | 131 days | 3 3/16                          | 8.02.93  | 5 000 000          | 40 729              |
| Mitsubishi Bank, London                  | 92 days  | 3 9/16                          | 9.02.93  | 10 000 000         | 51 458              |
| Unibank A/S, Copenhagen                  | 92 days  | 3 1/2                           | 9.02.93  | 5 000 000          | 25 278              |
| Unibank A/S, Copenhagen                  | 92 days  | 3 1/2                           | 9.02.93  | 5 000 000          | 25 278              |
| Banca Nazionale del Lavoro, London       | 92 days  | 3 1/2                           | 9.02.93  | 5 000 000          | 25 278              |
| Den Norske Bank, Luxembourg              | 92 days  | 3 1/2                           | 9.02.93  | 5 000 000          | 25 278              |
| Deutsche Girozentrale, Luxembourg        | 132 days | 3 3/16                          | 10.02.93 | 5 000 000          | 40 286              |
| Banca di Roma, London                    | 81 days  | 3 3/4                           | 12.02.93 | 5 000 000          | 19 791              |
| Lloyds Bank, London                      | 50 days  | 3 5/16                          | 19.02.93 | 5 000 000          |                     |
| Bayerische Landesbank, London            | 57 days  | 3 5/16                          | 26.02.93 | 5 000 000          |                     |
| ANZ Bank, London                         | 90 days  | 3 13/16                         | 04.03.93 | 5 000 000          | 14 297              |
| Bank Austria, London                     | 90 days  | 3 3/4                           | 08.03.93 | 5 000 000          | 11 979              |
| Chemical Bank, London                    | 90 days  | 3 5/8                           | 10.03.93 | 5 000 000          | 10 573              |
| Skandinaviska Enskilda Bk.,<br>London    | 91 days  | 3 5/8                           | 15.03.93 | 5 000 000          | 8 559               |
| Chase Manhattan Bank, Paris              | 90 days  | 3 7/16                          | 15.03.93 | 5 000 000          | 7 639               |
| Canadian Imperial Bank, London           | 90 days  | 3 1/2                           | 16.03.93 | 5 000 000          | 7 292               |
| Générale de Banque, Brussels             | 90 days  | 3 1/2                           | 16.03.93 | 5 000 000          | 7 292               |
| Canadian Imperial Bank, London           | 90 days  | 3 5/16                          | 29.03.93 | 5 000 000          | 920                 |
| Lloyds Bank, London                      | 90 days  | 3 5/16                          | 31.03.93 | 5 000 000          |                     |
| Bayerische Landesbank, London            | 90 days  | 3 5/16                          | 31.03.93 | 5 000 000          |                     |
|                                          |          |                                 |          | <u>293 022 792</u> | <u>1 342 535</u>    |

SCHEDULE 9 (concluded)

Cash investments 1988-1992

(Thousands of United States dollars)

|                                                        | <u>1988</u>   | <u>1989</u>   | <u>1990</u>    | <u>1991</u>    | <u>1992</u>    |
|--------------------------------------------------------|---------------|---------------|----------------|----------------|----------------|
| <u>Cash investments on</u><br><u>31 December</u>       |               |               |                |                |                |
| Current accounts                                       | 13 782        | 3 752         | 7 412          | 15 048         | 18 630         |
| 48-hour accounts                                       | 21 695        | 12 655        | 25 258         | 37 977         | 50 827         |
| Deposit accounts                                       | <u>33 528</u> | <u>23 988</u> | <u>131 417</u> | <u>229 603</u> | <u>293 023</u> |
|                                                        | <u>69 005</u> | <u>40 395</u> | <u>164 087</u> | <u>282 628</u> | <u>362 480</u> |
| <u>Average in hand during year</u>                     |               |               |                |                |                |
| In current accounts                                    | 13 782        | 10 496        | 10 250         | 14 922         | 31 829         |
| Invested (48-hour and<br>deposit accounts)             | <u>80 179</u> | <u>37 331</u> | <u>67 950</u>  | <u>189 657</u> | <u>264 112</u> |
|                                                        | <u>93 961</u> | <u>47 827</u> | <u>78 200</u>  | <u>204 579</u> | <u>295 941</u> |
| <u>Interest earned</u>                                 |               |               |                |                |                |
| On current accounts                                    | 363           | 572           | 459            | 551            | 1 554          |
| On invested funds                                      | <u>5 494</u>  | <u>3 304</u>  | <u>5 585</u>   | <u>11 764</u>  | <u>11 351</u>  |
|                                                        | <u>5 857</u>  | <u>3 876</u>  | <u>6 044</u>   | <u>12 315</u>  | <u>12 905</u>  |
| <u>Average rate of interest earned</u><br>(percentage) |               |               |                |                |                |
| On funds in hand and bank                              | 6.23          | 8.10          | 7.73           | 6.02           | 4.36           |
| On invested funds                                      | 6.85          | 8.85          | 8.22           | 6.20           | 4.30           |

a/ The amount of \$12,304 thousand shown on statement II under "Other income" is made up as follows:

|                                       |                   |
|---------------------------------------|-------------------|
|                                       | \$                |
| Interest earned                       | 12 905 364        |
| Exchange differences and bank charges | <u>(600 951)</u>  |
|                                       | <u>12 304 413</u> |

# APPENDIX

## Contributions to "other trust funds" in 1992

(Breakdown by donor/purpose exceeding \$500,000) as at  
31 December 1992

(United States dollars)

| Country / Purpose               | Cash      | Kind | Total     |
|---------------------------------|-----------|------|-----------|
| <b>Australia</b>                |           |      |           |
| JPOS* and staff                 | 126 699   |      |           |
| Protection Officer              | 561 492   |      |           |
| Intergovernmental consultations | 75 762    |      |           |
| Sri Lankan returnees            | 187 970   |      |           |
| Anti-piracy                     | 38 168    |      |           |
|                                 | 990 091   |      | 990 091   |
| <b>Austria</b>                  |           |      |           |
| JPOS and staff                  | 203 851   |      |           |
| Intergovernmental consultations | 40 000    |      |           |
| Mozambicans in Zimbabwe         | 438 596   |      |           |
|                                 | 682 447   |      | 682 447   |
| <b>Belgium</b>                  |           |      |           |
| JPOS and staff                  | 510 179   |      |           |
| Intergovernmental consultations | 80 000    |      |           |
| Fund-raising activities         | 13 140    |      |           |
| Staff Branch Office, Bruxelles  | 212 906   |      |           |
| Surinamese in French Guiana     | 151 515   |      |           |
| Surinamese returnees            | 151 515   |      |           |
|                                 | 1 119 255 |      | 1 119 255 |

\* Junior Professional Officers Scheme.

APPENDIX (continued)

| Country / Purpose                      | Cash      | Kind    | Total     |
|----------------------------------------|-----------|---------|-----------|
| <b>Canada</b>                          |           |         |           |
| JPOS and staff                         | 161 290   |         |           |
| Intergovernmental consultations        | 37 288    |         |           |
| Sri Lankan returnees                   | 416 667   |         |           |
| Multinational people-oriented planning | 251 695   |         |           |
| Guatemalan returnees                   | 254 237   |         |           |
| Women refugees                         | 250 000   |         |           |
|                                        | 1 371 177 |         | 1 371 177 |
| <b>Denmark</b>                         |           |         |           |
| JPOS and staff                         | 1 324 255 |         |           |
| Intergovernmental consultations        | 33 000    |         |           |
| Micro-credit project, Belize           | 345 844   |         |           |
| Document project in El Salvadore       | 450 000   |         |           |
| Guatemalan returnees                   | 381 283   |         |           |
| Sri Lankan returnees                   | 483 092   |         |           |
|                                        | 3 017 474 |         | 3 017 474 |
| <b>Finland</b>                         |           |         |           |
| JPOS and staff                         | 480 590   |         |           |
| Solution-oriented activities           | 338 755   |         |           |
| Chilean returnees                      | 119 818   |         |           |
| Liaison officer, New York              | 181 400   |         |           |
| Assistance in Malawi                   | 752 035   |         |           |
| CIREFCA activities                     | 705 882   |         |           |
| Uganda                                 | 151 515   |         |           |
| Drought emergency in Zimbabwe          | 463 072   |         |           |
| High-protein biscuits, Kenya           |           | 172 810 |           |
|                                        | 3 193 067 | 172 810 | 3 365 877 |



## APPENDIX (continued)

| Country/Purpose                                 | Cash      | Kind      | Total     |
|-------------------------------------------------|-----------|-----------|-----------|
| <b>France</b>                                   |           |           |           |
| JPOS and staff                                  | 582 329   |           |           |
| Sri Lankan returnees                            | 105 374   |           |           |
| Returnees from French Guiana                    | 526 870   |           |           |
| CIREFCA activities                              | 210 748   |           |           |
| Senior fund-raising officer                     | 158 061   |           |           |
| Yet to be determined by donor                   | 474 183   |           |           |
| Fund-raising activities                         | 20 763    |           |           |
| Transport costs, Algeria                        | 6 992     |           |           |
| Food for Cameroon                               |           | 19 380    |           |
| School material, Central African Republic       |           | 3 669     |           |
| Transport of UNHCR material                     |           | 48 077    |           |
|                                                 | 2 085 320 | 71 126    | 2 156 446 |
| <b>Germany</b>                                  |           |           |           |
| JPOS and staff                                  | 229 151   |           |           |
| Intergovernmental consultations                 | 83 392    |           |           |
| Scholarships for refugee students               | 903 614   |           |           |
| Roads and forestry projects, Malawi             | 980 318   |           |           |
| Vehicles for Sudan                              |           | 370 895   |           |
| Vehicles for Ethiopia                           |           | 6 755 202 |           |
|                                                 | 2 196 475 | 7 126 097 | 9 322 572 |
| <b>Italy</b>                                    |           |           |           |
| JPOS and staff                                  | 431 655   |           |           |
| Sri Lankan returnees                            | 143 885   |           |           |
|                                                 | 575 540   |           | 575 540   |
| <b>Japan</b>                                    |           |           |           |
| JPOS and staff                                  | 1 196 830 |           |           |
| Simple transfers, Thailand                      | 315 513   |           |           |
| CIREFCA activities                              | 119 447   |           |           |
| Relief Cambodian refugees and displaced persons | 5 847 341 |           |           |
| Repatriation officer, Cambodia                  | 188 350   |           |           |
| Assessment mission to South Africa              | 200 000   |           |           |
|                                                 | 7 867 481 |           | 7 867 481 |

APPENDIX (continued)

| Country / Purpose                  | Cash      | Kind      | Total     |
|------------------------------------|-----------|-----------|-----------|
| <b>Morocco</b>                     |           |           |           |
| Food for Kenya                     |           | 728 781   |           |
|                                    |           | 728 781   | 728 781   |
| <b>Netherlands</b>                 |           |           |           |
| JPOS and staff                     | 739 000   |           |           |
| Surinamese returnees               | 138 665   |           |           |
| Sri Lankan returnees               | 281 603   |           |           |
| Educational activities, Costa Rica | 289 977   |           |           |
|                                    | 1 449 245 |           | 1 449 245 |
| <b>Norway</b>                      |           |           |           |
| JPOS and staff                     | 124 112   |           |           |
| Intergovernmental consultations    | 40 000    |           |           |
| Guatemalan returnees               | 300 000   |           |           |
| Protection East and Central Europe | 77 400    |           |           |
| CIREFCA activities                 | 684 615   |           |           |
| Refugee children coordinator       | 238 000   |           |           |
| Sri Lankan returnees               | 314 154   |           |           |
| Rubb Halls for Kenya               |           | 487 761   |           |
|                                    | 1 778 281 | 487 761   | 2 266 042 |
| <b>Oman</b>                        |           |           |           |
| Dry dates for Kenya                |           | 2 732 030 |           |
| Dry dates for Kenya                |           | 468 174   |           |
|                                    |           | 3 200 204 | 3 200 204 |

## APPENDIX (continued)

| Country/Purpose                                             | Cash      | Kind      | Total     |
|-------------------------------------------------------------|-----------|-----------|-----------|
| Sweden                                                      |           |           |           |
| JPOS and staff                                              | 797 533   |           |           |
| Intergovernmental consultations                             | 39 167    |           |           |
| CIREFCA activities                                          | 2 940 076 |           |           |
| Guatemalan returnees                                        | 1 166 667 |           |           |
| Research projects                                           | 134 966   |           |           |
| Sri Lankan returnees                                        | 584 225   |           |           |
| Emergency preparedness                                      | 200 000   |           |           |
| Drought emergency for Mozambicans<br>in Zimbabwe            | 778 967   |           |           |
|                                                             | 6 641 601 |           | 6 641 601 |
| Switzerland                                                 |           |           |           |
| JPOS and staff                                              | 127 940   |           |           |
| Research project                                            | 52 593    |           |           |
| CIREFCA activities                                          | 671 141   |           |           |
| Sri Lankan returnees                                        | 714 286   |           |           |
| Refugees and displaced persons in<br>Armenia and Azerbaijan | 340 136   |           |           |
| Support water sector for Mozambicans<br>in Malawi           | 1 012 472 |           |           |
| Food for Mauritania                                         | 321 564   |           |           |
| Food for Angola                                             | 452 326   |           |           |
| Transport cost, Algeria                                     | 6 711     |           |           |
| Anti-piracy                                                 | 201 342   |           |           |
| Milk powder for Kenya                                       |           | 519 995   |           |
| Wheat soya milk for Kenya                                   |           | 1 167 883 |           |
| Tents for Rwanda                                            |           | 134 228   |           |
| Infant milk for Algeria                                     |           | 208 054   |           |
| Rice for Malaysia                                           |           | 267 361   |           |
|                                                             | 3 900 511 | 2 297 521 | 6 198 032 |
| United Kingdom of Great Britain<br>and Northern Ireland     |           |           |           |
| JPOS and staff                                              | 80 185    |           |           |
| Sri Lanka returnees                                         | 478 927   |           |           |
| Intergovernmental consultations                             | 80 000    |           |           |
| Refugees and displaced persons in<br>Armenia and Azerbaijan | 303 030   |           |           |
|                                                             | 942 142   |           | 942 142   |

## APPENDIX (continued)

| Country / Purpose                     | Cash       | Kind      | Total      |
|---------------------------------------|------------|-----------|------------|
| United States of America              |            |           |            |
| JPOS and staff                        | 450 500    |           |            |
| CIREFCA activities                    | 2 333 000  |           |            |
| Guatemalan returnees                  | 975 000    |           |            |
| Sri Lankan returnees                  | 1 000 000  |           |            |
|                                       | 4 758 500  |           | 4 758 500  |
| UNDP                                  |            |           |            |
| CIREFCA activities                    | 963 514    |           |            |
|                                       | 963 514    |           | 963 514    |
| EEC                                   |            |           |            |
| Laotian returnees                     | 25 195     |           |            |
| Fund-raising activities               | 13 148     |           |            |
| Guatemalan returnees                  | 628 574    |           |            |
| Surinamese returnees                  | 617 284    |           |            |
| CIREFCA activities                    | 10 727 146 |           |            |
| Warehouses for food, Sudan            | 23 228     |           |            |
| Warehouses for food, Djibouti         | 131 841    |           |            |
| Warehouses for food, Sierra Leone     | 63 494     |           |            |
| South Khorasan Inc. Generator Project | 1 074 243  |           |            |
| Sri Lankan returnees                  | 1 481 481  |           |            |
| Food and transport for Algeria        | 367 683    |           |            |
| Food and transport for Bangladesh     | 187 259    |           |            |
| Food and transport for Guinea         | 181 560    |           |            |
| Transport costs for food, Yemen       | 48 148     |           |            |
| Transport costs for food, Sudan       | 27 930     |           |            |
| Transport costs for food, Mauritania  | 62 415     |           |            |
| Transport costs for food, Rwanda      | 800        |           |            |
| Transport costs for food, Kenya       | 82 194     |           |            |
| Food for eastern Sudan                |            | 910 460   |            |
| Food for Bangladesh                   |            | 272 160   |            |
| Food for Kenya                        |            | 1 356 374 |            |
| Food for Rwanda                       |            | 37 275    |            |
| Food for Sudan                        |            | 563 156   |            |
| Food for Mauritania                   |            | 678 674   |            |
| Food for Thailand                     |            | 180 000   |            |
| Food for Algeria                      |            | 814 683   |            |
| Food for Zimbabwe                     |            | 512 280   |            |
| Food for Yemen                        |            | 374 076   |            |
|                                       | 15 743 623 | 5 699 138 | 21 442 761 |

APPENDIX (concluded)

| Country / Purpose                             | Cash              | Kind              | Total             |
|-----------------------------------------------|-------------------|-------------------|-------------------|
| Japan Committee for Refugee Relief            |                   |                   |                   |
| Yet to be determined by donor                 | 6 776 005         |                   |                   |
|                                               | 6 776 005         |                   | 6 776 005         |
| Bagedo Trading Corporation                    |                   |                   |                   |
| Material and equipment for Kenya              |                   | 522 950           |                   |
|                                               |                   | 522 950           | 522 950           |
| Canadian Baptist Federation                   |                   |                   |                   |
| Food for Kenya                                |                   | 704 186           |                   |
|                                               |                   | 704 186           | 704 186           |
| TOTAL "Other trust funds" exceeding \$500,000 | 66 051 749        | 21 010 574        | 87 062 323        |
| MISCELLANEOUS DONORS                          |                   |                   |                   |
| Contributions less than \$500,000             | 456 629           | 791 679           | 1 248 308         |
| TOTAL "Other trust funds" per schedule 1      | <u>66 508 378</u> | <u>21 802 253</u> | <u>88 310 631</u> |

IV. SUMMARY OF BASIC ACCOUNTING POLICIES APPLICABLE TO THE  
VOLUNTARY FUNDS ADMINISTERED BY THE UNITED NATIONS  
HIGH COMMISSIONER FOR REFUGEES

Basis of accounting

1. The UNHCR voluntary funds accounts are maintained in accordance with the Financial Rules for Voluntary Funds administered by the High Commissioner for Refugees.
2. The accounts of the UNHCR voluntary funds cover the calendar year. They are submitted to the United Nations Board of Auditors and the Executive Committee of the High Commissioner's Programme.
3. Funds at the disposal of the High Commissioner for the purposes falling outside the Annual Programme and Emergency Fund are recorded as trust funds, reserves or special accounts as may be appropriate in accordance with the Financial Rules.
4. The writing off of losses of cash, property or the book value of accounts receivable, including the conversion of loans into grants, is governed by financial rule 10.6. A statement of all amounts written off is submitted to the Board of Auditors with the annual accounts.
5. Financial transactions are recorded in the accounts on an accrual basis. Thus, all firm pledges (except pledges announced in 1992 for the 1993 general programmes) are recorded as income in 1992, even if they concern programmes whose budgetary period extends into 1993, and therefore may be partially obligated in 1992. The term "expenditure" designates total obligations incurred up to 31 December 1992, whether liquidated or not. Agreements or letters of instruction signed prior to 31 December 1992 but for projects commencing in 1993 are not included in 1992 expenditure.

Contributions

6. Cash received for pledges is recorded at the United States dollar equivalent calculated at the United Nations operational rate of exchange prevailing on the date of receipt. Pledges unpaid are adjusted to their dollar equivalent calculated at the United Nations operational rate of exchange prevailing on 31 December of each year. Pledges outstanding for a period exceeding five years are not shown in the accounts, but are retained in memorandum records.

Translation of currency

7. The accounts of UNHCR are maintained in United States dollars. Transactions in other currencies are translated into United States dollars at the United Nations operational rates of exchange prevailing at the time of the transaction. At the year end, cash, investments and sundry accounts receivable in currencies other than United States dollars are translated at the applicable United Nations rates of exchange. Exchange differences are debited/credited to the General Fund.

#### Fixed assets

8. Non-expendable property purchased with UNHCR voluntary funds and ownership of which remains vested in UNHCR, is charged as expenditure to the appropriate budget accounts in the year of acquisition; it is not included in the balance sheet but is recorded in separate inventories; the book values at 31 December 1992 of non-expendable property held for administrative purposes was \$47,312,261.84.

#### Investments

9. Short-term investments of monies not immediately required are made in accordance with financial rule 9.1 and a report on such investments is included in the annual accounts (schedule 9). Income from investments is credited to the General Fund as provided for in financial rule 9.3.



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